



# **Second Interim Budget Report FY 2021-2022**

Prepared by: Assistant Superintendent of Business and Administrative Services

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# OJAI UNIFIED SCHOOL DISTRICT

FINANCIAL REPORT AS OF JANUARY 31, 2022

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## EXECUTIVE SUMMARY

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The executive summary is an overview of the financial data reported to Ventura County Office of Education and the California Department of Education in the Standardized Account Code Structure (SACS) format. The following data and related exhibits are intended to assist all readers in understanding the information as provided.

Ojai Unified School District's budget consists of three major components: (1) Fund Balance (*Ending and Beginning Balance*); (2) Revenues; and (3) Expenditures. The overall financial goal for the district is to maintain an appropriate level of reserves, maximize district revenues and expend district resources in areas achieving the highest value.

Education Code 42130 requires California school districts to report its financial data twice a year. This report is referred to as an interim report. The first interim report is due December 15<sup>th</sup> and reflects changes to the board approved budget from July 1<sup>st</sup>, 2021 through October 31, 2021.

The objective of this report is to:

- Provide a review of the District's financial condition at periodic intervals during the fiscal year.
- To provide a status report to the Board of Education and the public of the financial condition of the district.
- To determine necessary budget revision as a result of current or projected financial information.

Based on the information contained in this report, the District's Board of Trustees must certify as to whether Ojai Unified will be able to meet its financial obligations for the remainder of the current fiscal year (FY 2021/2022) and for the two subsequent years (FY 2022/2023 & FY 2023/2024).

In addition to the Interim Reports, the District submits a Multi-Year Projection (MYP) report. This report examines the District's enrollment, spending pattern, ending fund balance, and reserve for economic uncertainties for the current fiscal year (FY 2021/2022) and the two subsequent years (FY 2022/2023 & FY 2023/2024).

The intent of the MYP report is to certify the Ojai Unified's ability to meet its financial obligations. The District will issue one of the following certifications:

Positive Certification: The District **WILL MEET** its financial obligations for the current and two subsequent years, OR

Qualified Certification: The District **MAY NOT MEET** its financial obligations for the current and two subsequent years, OR

Negative Certification: The District **WILL BE UNABLE NOT MEET** its financial obligations for the current and two subsequent years based upon current projections.

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## RECOMMENDATION

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It is recommended that the board:

1. Approve a **POSITIVE CERTIFICATION** to Ventura County Office of Education that Ojai Unified can meet its financial obligations through the end of the fiscal year and two subsequent years.
2. Approve the budget revisions listed in the projected year totals.

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## CHANGES SINCE ADOPTED BUDGET

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### CHANGE IN FUND BALANCE:

Description	2021/2022 Adopted Budget	2021/2022 1st Interim	2021/2022 2nd Interim	Difference Budget / 2nd Int
Revenue	\$31,809,823	\$33,076,381	\$31,582,426	(\$227,397)
Expenditures	\$30,076,274	\$31,708,194	\$31,474,388	\$1,398,114
Excess/Deficit	\$1,733,549	\$1,368,187	\$108,038	(\$1,625,511)
Transfers Out: Cafeteria Fund	(\$50,000)	\$0	(\$75,000)	\$75,000
Change in Fund Balance	\$1,683,549	\$1,368,187	\$33,038	(\$1,650,511)
Beginning Fund Balance	\$1,713,576	\$2,320,324	\$2,320,324	\$606,748
Ending Fund Balance	\$3,397,125	\$3,688,511	\$2,353,362	(\$1,043,763)

## **CHANGE IN REVENUES:**

The Second Interim report reflects changes in revenues from that presented at budget adoption as follows:

Description	2021/2022 Adopted Budget	2021/2022 1st Interim	2021/2022 2nd Interim	Difference Budget / 2nd Int
LCFF Revenue Sources	\$23,137,241	\$22,971,912	\$22,976,457	(\$160,784)
Federal Revenues	\$4,241,999	\$3,570,395	\$3,003,811	(\$1,238,188)
State Revenues	\$2,314,244	\$3,636,531	\$2,704,615	\$390,371
Local Revenues	\$2,116,339	\$2,897,543	\$2,897,543	\$781,204
Total, Revenues	\$31,809,823	\$33,076,381	\$31,582,426	(\$227,397)

### **Local Control Funding Formula (LCFF)**

Revenues are based upon calculations utilizing the LCFF Calculator from the Fiscal Crisis and Management Assistant Team.

LCFF Revenue is estimated at \$22,976,457. The (\$160,784) reduction is due to the following:

1. Total enrollment dropped from 2,337 to 2,240 (Certified on Cal-Pads)
2. Unduplicated count dropped from 1,097 to 971 (Certified on Cal-Pads)
3. District ADA dropped from 2,259.64 to 2,252.63 (Certified by CDE P1 Apportionment)

The net decrease in LCFF funding attributable to Unduplicated students is \$96,520 of the \$160,784.

### **Federal Revenues**

Federal Revenues decreased overall by (\$1,238,188) due to the following:

When the 2021-22 Ojai budget was adopted in June, 2021, a budget entry was entered into the financial system to account for estimated COVID (ESSER II, ESSER III, and GEER II) and Special Education funding. However, these revenues cannot be technically recognized until an expenditure plan has been developed and entered into the financial system. Consequently, these additional sources of funding will be added back in future budget approvals.

#### *Temporary Changes in revenues:*

- ESSER II decrease of \$230,369
- ESSER III decrease of \$409,048
- GEER II decrease of \$52,872
- Federal Special Education (IDEA) decrease of \$340,541

#### *Permanent Changes in revenues:*

- Unrestricted Federal revenues overstated on Adopted Budget by \$205,358

## **State Revenues**

State Revenues increased overall by \$390,371 due in part to the following:

- 2021-22 Expanded Learning Opportunities Program (ELOP) increased \$366,648
- 2021-22 Educator Effectiveness increased \$587,075
- 2021-22 Special Ed: Dispute Prevention and Dispute Resolution increased \$36,450
- 2021-22 Special Ed: Learning Recovery Support increased \$205,030
- 2020-21 ELO Program decreased \$771,170\*
  - These funds were carried forward from 2020-21. Consequently, revenues were adjusted down in 2<sup>nd</sup> Interim
- 2021-22 CTEIG decreased \$91,535\*
  - The 2020-21 grant allocation was just released on 02/28/22. The new grant amount will be \$121,940. In addition, there is \$68,203 left to spend from Prior years. Consequently, the Estimated Actuals budget has the potential of budgeting \$190,143 for CTEIG going forward.
- 2021-22 K- 12 Strong Workforce Program increased \$47,966
- 2021-22 California Lottery generated funds decreased \$3,543
- 2020-21 In-Person Instructional grant increased \$13,718
- 2021-22 Mandate Block grant decreased \$268

## **Local Revenues**

Local Revenues increased overall by \$781,204 due in part to the following:

- Special Education revenues increased \$375,728\*
  - The majority of local revenues are allocated by the Ventura County SELPA. These revenues help finance the special education needs of the district.
- Other Local revenues increased \$405,476\*
  - Other local revenues consist of Learn for Life revenues generated by the summer program, workers' compensation refunds, safety credit, and ergonomic reimbursements from the Ventura County Self-Funding Authority, and Forest Service revenues allocated by VCOE. Furthermore, this budget line-item receives miscellaneous field trip donations, collections for voluntary school events, and other donations.

**CHANGE IN EXPENDITURES**

Description	2021/2022 Adopted Budget	2021/2022 1st Interim	2021/2022 2nd Interim	Difference Budget / 2nd Int
1000-1999 Certificated Salaries	\$10,316,909	\$11,267,882	\$11,394,282	\$1,077,373
2000-2999 Classified Salaries	\$4,431,900	\$5,027,174	\$5,010,745	\$578,845
3000-3999 Employee Benefits	\$5,990,343	\$7,074,387	\$7,388,236	\$1,397,893
4000-4999 Books & Supplies	\$4,554,191	\$4,187,191	\$3,800,695	\$753,496
5000-5999 Services & Other	\$4,573,589	\$3,434,253	\$3,172,703	\$1,400,886
6000-6999 Capital Outlay	\$29,580	\$151,745	\$142,165	\$112,585
7000-7999 Other Outgoing	\$179,762	\$565,562	\$565,562	\$385,800
Total Expenditures	\$30,076,274	\$31,708,194	\$31,474,388	\$1,398,114
Transfer to Cafeteria	\$50,000	\$0	\$75,000	\$25,000

**Overview of Expenditure Changes from Adopted Budget to Second Interim for 2021-22**

<b>Expenditure Changes</b>			
<b>Object</b>	<b>Object Description</b>	<b>Explanation</b>	<b>Amount</b>
1100 - 1999	Certificated Salaries	<p>Salary Enhancement</p> <ul style="list-style-type: none"> <li>• 2020 -2021 Certificated Staff - \$183, 017</li> <li>• 2021 - 2022 Certificated Staff - July - November \$50,696</li> <li>• 2020 -2021 - Certificated Management - \$40,615</li> <li>• 2021 -2022 - Certificated Management - July - Nov- \$15,421</li> </ul> <p>Hired new teacher for Ojai Teams - 1.0 FTE (Cost in 2020-21 to pay VCOE to run program was \$39,855 per ADA. Ojai is expecting to run program for approx. \$14,003 per ADA)</p> <p>Temporary positions with COVID funding for 2021 -2022:</p> <ul style="list-style-type: none"> <li>• Hired 4 additional teachers - 4.0 FTE</li> <li>• Speech/ Language Pathologist - 1.0 FTE</li> <li>• School Psychologist - 1.0 FTE</li> <li>• Board Certified Behavior Analyst (BCBA) - 1.0 FTE</li> <li>• Hired a Program Specialist in Special Education - 1.0 FTE</li> </ul>	\$1,077,373
2100 - 2999	Classified Salaries	<p>Salary Enhancement</p> <ul style="list-style-type: none"> <li>• 2020 -2021 Classified Management - \$17,104</li> <li>• 2021 - 2022 Classified Management July - Nov - \$7,056</li> </ul> <p>Reclassified and Increased hours for Registered Behavior Technicians (RBTs)</p> <p>Hired 4 aides for SPED program - Ojai Teams (Cost in 2020-21 to pay VCOE to run program was \$39,855 per ADA. Ojai is expecting to run program for approx. \$14,003 per ADA)</p> <p>Temporary positions with COVID funding for 2021 -2022:</p> <ul style="list-style-type: none"> <li>• Health Care Technician</li> <li>• Increase in Nurse FTE</li> <li>• Increased Custodial hours/positions</li> <li>• Increased technology support</li> <li>• Mental Health Clinicians</li> </ul>	\$578,845

3100- 3999	Total Benefits	Increased due to increased salary expenses	\$1,397,893
4100- 4999	Books and Supplies	<p>At adopted budget we used 4100 - 5999 as placeholders for anticipated COVID expenditures. We did this to offset the ESSER and GEER II funds we planned to receive.</p> <p>The adopted budget reflected spending all the funds in the current budget year. The First Interim reflected the expenditures and encumbrances to date not the entire available balance. Some of the COVID funding has been reallocated to salaries and benefits.</p>	\$753,496
5100-5999	Service & Operating Expenditures	<p>Staff will continue to review and revise 2021-2022 COVID budgets and make adjustments during our year-end closing process. All remaining COVID funds will be reflected in future years. School districts were informed that some of the COVID funds are changing from allocations to reimbursement. Staff will review and revise COVID budgets for the 22-23 budget year and beyond.</p>	\$1,400,886
6100 - 6999	Equipment	COVID 19 Equipment - Bus Purchase	\$112,585

Net Increase General Fund Expenditures: \$1,398,114 – This includes COVID-funded expenditures.



**GENERAL FUND SUMMARY – SECOND INTERIM**

<b>Beginning Balance</b>		<b>\$2,320,324</b>
<b><u>Revenues</u></b>		
LCFF Sources	\$22,976,457	
Federal	\$3,003,811	
State	\$2,704,615	
Local	\$2,897,543	
	Total Revenues:	<b>\$31,582,426</b>
<b><u>Expenditures</u></b>		
Certificated Salaries	\$11,394,282	
Classified Salaries	\$5,010,745	
Employee Benefits	\$7,388,236	
Books and Materials	\$3,800,695	
Services/Operating Expenditures	\$3,172,703	
Facilities/Capital Outlay	\$142,165	
Other Outgo	\$585,665	
Transfer to Cafeteria	\$75,000	
	Total Expenditures	<b>\$31,549,388</b>
Net Increase (Decrease) in Fund Balance		<b>\$33,038</b>
Unadjusted Ending Balance		<b>\$2,353,362</b>
<b>Components of Ending Fund Balance</b>		
Revolving Cash Fund	\$0	
Stores	\$0	
State Mandatory Min Reserves - 3%	\$783,920	
Legally Restricted Programs	\$1,569,442	
Undesignated/Unappropriated Balance	\$0	

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**MULTI YEAR PROJECTIONS (MYP)**

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Districts are required to certify whether they can meet their financial obligations for the current fiscal year and the subsequent two fiscal years. Projections takes into account all known key financial indicators from federal, state and local sources and projects out how those factors could potentially impact Ojai Unified.

<b>Budget Assumptions</b>			
	FY 2021-2022	FY 2022-2023	FY 2023-2024
Enrollment Projections	2,236	2,236	2,236
ADA Projections	2,252.63	2,252.63	2,252.63
Unduplicated Pupil Count Percentage	43.48%	43.48%	43.48%
LCFF Cost of Living Adjustment (COLA)	5.07%	2.48%	3.11%
Mandated Block Grant	\$94,215	\$91,603	\$92,360
Unrestricted Lottery Amount/ADA	\$163	\$163	\$163
Restricted Lottery Amount/ADA	\$65	\$65	\$65
CalSTRS Employer Rate	16.92%	19.10%	19.10%
CalSTRS % increase from previous year	0.77%	2.18%	0.00%
CalSTRS cost increase	\$83,205	\$89,694	\$50,157
CalPERS Employer Rate	22.91%	26.10%	27.10%
CalPERS % increase from previous year	2.21%	3.19%	1.00%
CalPERS cost increase	\$107,545	\$64,945	\$42,222
Reserve Level Percentage	3%	3%	3%
Step and Column Cost (salary & benefits)		\$195,914	\$195,914
Salary Enhancement (OFT)	Unsettled	Unsettled	Unsettled
Salary Enhancement (CSEA)	Unsettled	Unsettled	Unsettled
H & W Percentage Increase	1.00%	4.00%	4.00%
H & W Cost Increase		\$119,275	\$97,184

NOTE: Staff will adjust salary and benefit budgets to reflect staffing reductions, replacements and retirements.

	2021-2022	2022-2023	2023-2024
<b>Beginning Balance</b>	<b>\$ 2,320,324</b>	<b>\$ 2,503,362</b>	<b>\$ 2,382,931</b>
LCFF Revenues	22,976,457	23,459,170	24,138,506
Federal Revenues	3,003,811	2,553,266	2,632,673
State Revenues	2,704,615	2,857,188	2,932,185
Local Revenues	3,047,543	3,069,403	3,161,751
<b>Total Revenues</b>	<b>\$ 31,732,426</b>	<b>\$ 31,939,027</b>	<b>\$ 32,865,115</b>
Certificated Salaries	(11,394,282)	(11,679,139)	(11,971,118)
Classified Salaries	(5,010,745)	(5,136,014)	(5,264,415)
Employee Benefits	(7,388,236)	(7,651,131)	(7,854,475)
Books and Materials	(3,800,695)	(3,650,232)	(3,752,518)
Services/Operating Expenses	(3,172,703)	(3,139,472)	(3,223,109)
Capital Outlay	(142,165)	(145,932)	(149,800)
Other Outgo	(565,562)	(580,550)	(595,276)
Transfer to Cafeteria	(75,000)	(76,988)	(78,913)
<b>Total Expenditures</b>	<b>\$ (31,549,388)</b>	<b>\$ (32,059,458)</b>	<b>\$ (32,889,624)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 183,038</b>	<b>\$ (120,431)</b>	<b>\$ (24,509)</b>
<b>Projected Ending Balance</b>	<b>\$ 2,503,362</b>	<b>\$ 2,382,931</b>	<b>\$ 2,358,422</b>
Reserve Cash	0	0	0
Reserve Stores	0	0	0
3% Economic Uncertainty	783,920	696,436	727,968
Legally Restricted Programs	1,569,442	\$1,546,011	1,569,422
<b>Undesignated Balance</b>	<b>\$ 0</b>	<b>\$ 140,484</b>	<b>\$ 61,012</b>

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#### SUMMARY

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Based on the information in the 2021-2022 second interim report, Ojai Unified meets all its financial obligations for the current year and two subsequent school years.

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 09, 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: David Graves Telephone: 951-973-1617  
Title: Certified Public Accountant E-mail: david@rylandsbc.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	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		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	
S8	Labor Agreement Budget Revisions	• 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	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	23,137,241.00	22,971,912.00	14,187,922.49	22,976,457.00	4,545.00	0.0%
2) Federal Revenue		8100-8299	3,012,098.00	12,333.00	0.00	12,333.00	0.00	0.0%
3) Other State Revenue		8300-8599	434,126.00	431,187.00	297,331.17	431,187.00	0.00	0.0%
4) Other Local Revenue		8600-8799	575,314.00	967,620.00	115,853.68	967,620.00	0.00	0.0%
5) TOTAL, REVENUES			27,158,779.00	24,383,052.00	14,601,107.34	24,387,597.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,418,545.00	8,696,002.00	4,996,932.42	8,706,130.00	(10,128.00)	-0.1%
2) Classified Salaries		2000-2999	2,574,590.00	2,943,585.00	1,859,922.56	2,940,585.00	3,000.00	0.1%
3) Employee Benefits		3000-3999	4,435,702.00	5,090,340.00	3,104,375.40	5,355,118.00	(264,778.00)	-5.2%
4) Books and Supplies		4000-4999	2,277,829.00	840,305.00	279,006.85	767,138.00	73,167.00	8.7%
5) Services and Other Operating Expenditures		5000-5999	3,764,737.00	2,097,649.00	1,609,206.87	1,755,964.00	341,685.00	16.3%
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	170,000.00	447,573.00	244,249.19	447,573.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(38,569.00)	(33,112.00)	0.00	(20,103.00)	(13,009.00)	39.3%
9) TOTAL, EXPENDITURES			21,602,834.00	20,082,342.00	12,093,693.29	19,952,405.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			5,555,945.00	4,300,710.00	2,507,414.05	4,435,192.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	0.00	0.00	75,000.00	(75,000.00)	New
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	(3,889,521.00)	(4,726,077.00)	0.00	(4,985,407.00)	(259,330.00)	5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,939,521.00)	(4,726,077.00)	0.00	(5,060,407.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,616,424.00	(425,367.00)	2,507,414.05	(625,215.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,409,135.10	1,409,135.00		1,409,135.00	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)			1,409,135.10	1,409,135.00		1,409,135.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,409,135.10	1,409,135.00		1,409,135.00		
2) Ending Balance, June 30 (E + F1e)			3,025,559.10	983,768.00		783,920.00		
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	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	3,025,559.10	983,768.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		450,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		333,920.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	8,122,363.00	7,402,891.00	4,647,347.00	7,383,541.00	(19,350.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	451,850.00	452,056.00	226,028.00	450,526.00	(1,530.00)	-0.3%
State Aid - Prior Years		8019	0.00	(1,280.00)	0.00	0.00	1,280.00	-100.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	90,000.00	89,378.00	46,897.97	89,378.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	14,285,000.00	14,187,494.00	8,124,736.58	14,187,494.00	0.00	0.0%
Unsecured Roll Taxes		8042	450,000.00	465,232.00	454,523.04	465,232.00	0.00	0.0%
Prior Years' Taxes		8043	25,000.00	20,418.00	30,627.49	20,418.00	0.00	0.0%
Supplemental Taxes		8044	150,000.00	99,235.00	78,107.60	99,235.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	36,537.00	208,731.25	36,537.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	582,841.00	370,923.56	582,841.00	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			23,574,213.00	23,334,802.00	14,187,922.49	23,315,202.00	(19,600.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(436,972.00)	(362,890.00)	0.00	(338,745.00)	24,145.00	-6.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>23,137,241.00</b>	<b>22,971,912.00</b>	<b>14,187,922.49</b>	<b>22,976,457.00</b>	<b>4,545.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	12,333.00	12,333.00	0.00	12,333.00	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						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	2,999,765.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,012,098.00</b>	<b>12,333.00</b>	<b>0.00</b>	<b>12,333.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	94,483.00	94,215.00	96,449.00	94,215.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	338,643.00	335,972.00	200,882.17	335,972.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>434,126.00</b>	<b>431,187.00</b>	<b>297,331.17</b>	<b>431,187.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	107,521.00	107,521.00	4,157.50	107,521.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	10,217.46	75,000.00	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	5,793.00	7,604.00	7,604.00	7,604.00	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	322,000.00	712,495.00	93,874.72	712,495.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>575,314.00</b>	<b>967,620.00</b>	<b>115,853.68</b>	<b>967,620.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>27,158,779.00</b>	<b>24,383,052.00</b>	<b>14,601,107.34</b>	<b>24,387,597.00</b>	<b>4,545.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,704,579.00	6,507,237.00	3,688,614.90	6,514,767.00	(7,530.00)	-0.1%
Certificated Pupil Support Salaries		1200	261,117.00	513,791.00	322,635.45	513,791.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,374,161.00	1,590,909.00	936,993.18	1,590,909.00	0.00	0.0%
Other Certificated Salaries		1900	78,688.00	84,065.00	48,688.89	86,663.00	(2,598.00)	-3.1%
TOTAL, CERTIFICATED SALARIES			8,418,545.00	8,696,002.00	4,996,932.42	8,706,130.00	(10,128.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	175,741.00	231,146.00	112,990.23	223,148.00	7,998.00	3.5%
Classified Support Salaries		2200	755,893.00	948,875.00	551,227.12	954,150.00	(5,275.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	268,991.00	513,184.00	322,235.05	473,734.00	39,450.00	7.7%
Clerical, Technical and Office Salaries		2400	1,220,325.00	1,096,612.00	769,243.14	1,141,644.00	(45,032.00)	-4.1%
Other Classified Salaries		2900	153,640.00	153,768.00	104,227.02	147,909.00	5,859.00	3.8%
TOTAL, CLASSIFIED SALARIES			2,574,590.00	2,943,585.00	1,859,922.56	2,940,585.00	3,000.00	0.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,251,579.00	1,445,583.00	826,197.62	1,488,505.00	(42,922.00)	-3.0%
PERS		3201-3202	564,887.00	659,154.00	377,951.01	600,917.00	58,237.00	8.8%
OASDI/Medicare/Alternative		3301-3302	245,614.00	356,489.00	205,846.62	345,724.00	10,765.00	3.0%
Health and Welfare Benefits		3401-3402	1,618,453.00	1,739,363.00	1,199,091.85	2,062,928.00	(323,565.00)	-18.6%
Unemployment Insurance		3501-3502	72,112.00	68,104.00	33,432.56	64,081.00	4,023.00	5.9%
Workers' Compensation		3601-3602	172,692.00	301,182.00	151,907.14	272,498.00	28,684.00	9.5%
OPEB, Allocated		3701-3702	510,365.00	520,465.00	309,948.60	520,465.00	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			4,435,702.00	5,090,340.00	3,104,375.40	5,355,118.00	(264,778.00)	-5.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	219,765.00	30,251.00	18,084.53	30,251.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	4,231.00	3,223.99	4,231.00	0.00	0.0%
Materials and Supplies		4300	1,004,564.00	762,929.00	248,052.10	711,756.00	51,173.00	6.7%
Noncapitalized Equipment		4400	1,051,500.00	42,894.00	9,646.23	20,900.00	21,994.00	51.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,277,829.00	840,305.00	279,006.85	767,138.00	73,167.00	8.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	54,250.00	43,274.00	26,177.44	43,269.00	5.00	0.0%
Dues and Memberships		5300	89,000.00	271,169.00	216,320.82	250,861.00	20,308.00	7.5%
Insurance		5400-5450	454,122.00	357,622.00	462,364.44	462,364.00	(104,742.00)	-29.3%
Operations and Housekeeping Services		5500	677,000.00	695,000.00	409,840.50	822,175.00	(127,175.00)	-18.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	141,000.00	137,500.00	47,829.24	136,959.00	541.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(500,000.00)	500,000.00	New
Transfers of Direct Costs - Interfund		5750	(27,500.00)	(27,500.00)	0.00	(27,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,885,865.00	360,529.00	401,642.62	455,366.00	(94,837.00)	-26.3%
Communications		5900	491,000.00	260,055.00	45,031.81	112,470.00	147,585.00	56.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,764,737.00	2,097,649.00	1,609,206.87	1,755,964.00	341,685.00	16.3%

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<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(11.00)	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	170,000.00	447,573.00	244,260.19	447,573.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			170,000.00	447,573.00	244,249.19	447,573.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(13,331.00)	(13,009.00)	0.00	0.00	(13,009.00)	100.0%
Transfers of Indirect Costs - Interfund		7350	(25,238.00)	(20,103.00)	0.00	(20,103.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(38,569.00)	(33,112.00)	0.00	(20,103.00)	(13,009.00)	39.3%
<b>TOTAL, EXPENDITURES</b>			21,602,834.00	20,082,342.00	12,093,693.29	19,952,405.00	129,937.00	0.6%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	50,000.00	0.00	0.00	75,000.00	(75,000.00)	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	0.00	0.00	75,000.00	(75,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(3,889,521.00)	(4,726,077.00)	0.00	(4,985,789.00)	(259,712.00)	5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	382.00	382.00	New
(e) TOTAL, CONTRIBUTIONS			(3,889,521.00)	(4,726,077.00)	0.00	(4,985,407.00)	(259,330.00)	5.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(3,939,521.00)	(4,726,077.00)	0.00	(5,060,407.00)	(334,330.00)	7.1%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,229,901.00	3,558,062.00	1,111,126.46	2,991,478.00	(566,584.00)	-15.9%
3) Other State Revenue		8300-8599	1,880,118.00	3,205,344.00	2,054,536.59	2,273,428.00	(931,916.00)	-29.1%
4) Other Local Revenue		8600-8799	1,541,025.00	1,929,923.00	906,213.51	1,929,923.00	0.00	0.0%
5) TOTAL, REVENUES			4,651,044.00	8,693,329.00	4,071,876.56	7,194,829.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,898,364.00	2,571,880.00	1,487,217.01	2,688,152.00	(116,272.00)	-4.5%
2) Classified Salaries		2000-2999	1,857,310.00	2,083,589.00	1,154,551.65	2,070,160.00	13,429.00	0.6%
3) Employee Benefits		3000-3999	1,554,641.00	1,984,047.00	1,061,322.02	2,033,118.00	(49,071.00)	-2.5%
4) Books and Supplies		4000-4999	2,276,362.00	3,346,886.00	501,498.09	3,033,557.00	313,329.00	9.4%
5) Services and Other Operating Expenditures		5000-5999	808,852.00	1,336,604.00	573,717.41	1,416,739.00	(80,135.00)	-6.0%
6) Capital Outlay		6000-6999	29,580.00	151,745.00	162,380.01	142,165.00	9,580.00	6.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,000.00	138,092.00	156,840.00	138,092.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,331.00	13,009.00	0.00	0.00	13,009.00	100.0%
9) TOTAL, EXPENDITURES			8,473,440.00	11,625,852.00	5,097,526.19	11,521,983.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(3,822,396.00)	(2,932,523.00)	(1,025,649.63)	(4,327,154.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,889,521.00	4,726,077.00	0.00	4,985,407.00	259,330.00	5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,889,521.00	4,726,077.00	0.00	4,985,407.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			67,125.00	1,793,554.00	(1,025,649.63)	658,253.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	911,189.51	911,189.00		911,189.00	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)			911,189.51	911,189.00		911,189.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			911,189.51	911,189.00		911,189.00		
2) Ending Balance, June 30 (E + F1e)			978,314.51	2,704,743.00		1,569,442.00		
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	978,314.51	2,704,743.00		1,569,442.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	424,589.00	454,151.00	(80,920.00)	83,620.00	(370,531.00)	-81.6%
Special Education Discretionary Grants		8182	8,891.00	9,319.00	(15.39)	9,319.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
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	380,011.00	382,526.00	241,327.35	382,526.00	0.00	0.0%
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	64,316.00	66,833.00	16,744.00	66,833.00	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 (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	25,740.00	22,932.00	7,108.14	46,973.00	24,041.00	104.8%
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	29,864.00	28,245.00	7,060.86	28,245.00	0.00	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	296,490.00	2,594,056.00	919,821.50	2,373,962.00	(220,094.00)	-8.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,229,901.00</b>	<b>3,558,062.00</b>	<b>1,111,126.46</b>	<b>2,991,478.00</b>	<b>(566,584.00)</b>	<b>-15.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	110,623.00	109,751.00	55,393.18	109,751.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	170,117.00	78,582.00	78,581.74	78,582.00	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	35,000.00	35,000.00	26,250.00	35,000.00	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	1,564,378.00	2,982,011.00	1,894,311.67	2,050,095.00	(931,916.00)	-31.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,880,118.00</b>	<b>3,205,344.00</b>	<b>2,054,536.59</b>	<b>2,273,428.00</b>	<b>(931,916.00)</b>	<b>-29.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	264,767.00	277,937.00	5,698.51	277,937.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,276,258.00	1,651,986.00	900,515.00	1,651,986.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,541,025.00</b>	<b>1,929,923.00</b>	<b>906,213.51</b>	<b>1,929,923.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,651,044.00</b>	<b>8,693,329.00</b>	<b>4,071,876.56</b>	<b>7,194,829.00</b>	<b>(1,498,500.00)</b>	<b>-17.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,282,778.00	1,531,871.00	913,662.61	1,595,901.00	(64,030.00)	-4.2%
Certificated Pupil Support Salaries		1200	419,558.00	700,977.00	363,449.26	700,977.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,194.00	104,489.00	76,439.17	144,489.00	(40,000.00)	-38.3%
Other Certificated Salaries		1900	69,834.00	234,543.00	133,665.97	246,785.00	(12,242.00)	-5.2%
TOTAL, CERTIFICATED SALARIES			1,898,364.00	2,571,880.00	1,487,217.01	2,688,152.00	(116,272.00)	-4.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,198,000.00	1,341,193.00	730,835.69	1,357,512.00	(16,319.00)	-1.2%
Classified Support Salaries		2200	508,750.00	475,484.00	264,014.95	451,195.00	24,289.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	145,294.00	152,037.00	88,638.04	152,037.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,266.00	81,547.00	32,663.68	75,040.00	6,507.00	8.0%
Other Classified Salaries		2900	0.00	33,328.00	38,399.29	34,376.00	(1,048.00)	-3.1%
TOTAL, CLASSIFIED SALARIES			1,857,310.00	2,083,589.00	1,154,551.65	2,070,160.00	13,429.00	0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	252,071.00	418,703.00	205,997.49	428,050.00	(9,347.00)	-2.2%
PERS		3201-3202	415,041.00	544,164.00	307,347.51	540,469.00	3,695.00	0.7%
OASDI/Medicare/Alternative		3301-3302	161,284.00	237,755.00	122,785.90	233,933.00	3,822.00	1.6%
Health and Welfare Benefits		3401-3402	612,273.00	596,771.00	349,733.42	642,753.00	(45,982.00)	-7.7%
Unemployment Insurance		3501-3502	40,000.00	31,680.00	12,950.22	31,939.00	(259.00)	-0.8%
Workers' Compensation		3601-3602	73,972.00	145,739.00	58,402.73	146,739.00	(1,000.00)	-0.7%
OPEB, Allocated		3701-3702	0.00	9,235.00	4,104.75	9,235.00	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			1,554,641.00	1,984,047.00	1,061,322.02	2,033,118.00	(49,071.00)	-2.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	150,623.00	154,358.00	124,444.01	158,928.00	(4,570.00)	-3.0%
Books and Other Reference Materials		4200	30.00	19,030.00	18,454.88	19,030.00	0.00	0.0%
Materials and Supplies		4300	1,306,348.00	1,688,568.00	298,039.32	1,370,240.00	318,328.00	18.9%
Noncapitalized Equipment		4400	819,361.00	1,484,930.00	60,559.88	1,485,359.00	(429.00)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,276,362.00	3,346,886.00	501,498.09	3,033,557.00	313,329.00	9.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	12,000.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	90,080.00	66,202.00	36,293.01	80,328.00	(14,126.00)	-21.3%
Dues and Memberships		5300	68,803.00	361,673.00	208,530.26	288,575.00	73,098.00	20.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	14,200.00	2,983.00	10,700.00	3,500.00	24.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	54,556.00	33,404.40	66,000.00	(11,444.00)	-21.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	500,000.00	(500,000.00)	New
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	568,449.00	833,383.00	288,901.52	466,386.00	366,997.00	44.0%
Communications		5900	4,520.00	6,590.00	3,605.22	4,750.00	1,840.00	27.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			808,852.00	1,336,604.00	573,717.41	1,416,739.00	(80,135.00)	-6.0%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	20,215.00	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	29,580.00	151,745.00	142,165.01	142,165.00	9,580.00	6.3%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			29,580.00	151,745.00	162,380.01	142,165.00	9,580.00	6.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	103,092.00	156,840.00	103,092.00	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	35,000.00	35,000.00	0.00	35,000.00	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	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			35,000.00	138,092.00	156,840.00	138,092.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	13,331.00	13,009.00	0.00	0.00	13,009.00	100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			13,331.00	13,009.00	0.00	0.00	13,009.00	100.0%
<b>TOTAL, EXPENDITURES</b>			8,473,440.00	11,625,852.00	5,097,526.19	11,521,983.00	103,869.00	0.9%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	3,889,521.00	4,726,077.00	0.00	4,985,789.00	259,712.00	5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(382.00)	(382.00)	New
(e) TOTAL, CONTRIBUTIONS			3,889,521.00	4,726,077.00	0.00	4,985,407.00	259,330.00	5.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			3,889,521.00	4,726,077.00	0.00	4,985,407.00	(259,330.00)	5.5%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	23,137,241.00	22,971,912.00	14,187,922.49	22,976,457.00	4,545.00	0.0%
2) Federal Revenue		8100-8299	4,241,999.00	3,570,395.00	1,111,126.46	3,003,811.00	(566,584.00)	-15.9%
3) Other State Revenue		8300-8599	2,314,244.00	3,636,531.00	2,351,867.76	2,704,615.00	(931,916.00)	-25.6%
4) Other Local Revenue		8600-8799	2,116,339.00	2,897,543.00	1,022,067.19	2,897,543.00	0.00	0.0%
5) TOTAL, REVENUES			31,809,823.00	33,076,381.00	18,672,983.90	31,582,426.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,316,909.00	11,267,882.00	6,484,149.43	11,394,282.00	(126,400.00)	-1.1%
2) Classified Salaries		2000-2999	4,431,900.00	5,027,174.00	3,014,474.21	5,010,745.00	16,429.00	0.3%
3) Employee Benefits		3000-3999	5,990,343.00	7,074,387.00	4,165,697.42	7,388,236.00	(313,849.00)	-4.4%
4) Books and Supplies		4000-4999	4,554,191.00	4,187,191.00	780,504.94	3,800,695.00	386,496.00	9.2%
5) Services and Other Operating Expenditures		5000-5999	4,573,589.00	3,434,253.00	2,182,924.28	3,172,703.00	261,550.00	7.6%
6) Capital Outlay		6000-6999	29,580.00	151,745.00	162,380.01	142,165.00	9,580.00	6.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	205,000.00	585,665.00	401,089.19	585,665.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,238.00)	(20,103.00)	0.00	(20,103.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			30,076,274.00	31,708,194.00	17,191,219.48	31,474,388.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,733,549.00	1,368,187.00	1,481,764.42	108,038.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	0.00	0.00	75,000.00	(75,000.00)	New
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			(50,000.00)	0.00	0.00	(75,000.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,683,549.00	1,368,187.00	1,481,764.42	33,038.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,320,324.61	2,320,324.00		2,320,324.00	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)			2,320,324.61	2,320,324.00		2,320,324.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,320,324.61	2,320,324.00		2,320,324.00		
2) Ending Balance, June 30 (E + F1e)			4,003,873.61	3,688,511.00		2,353,362.00		
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	978,314.51	2,704,743.00		1,569,442.00		
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	3,025,559.10	983,768.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		450,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		333,920.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	8,122,363.00	7,402,891.00	4,647,347.00	7,383,541.00	(19,350.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	451,850.00	452,056.00	226,028.00	450,526.00	(1,530.00)	-0.3%
State Aid - Prior Years		8019	0.00	(1,280.00)	0.00	0.00	1,280.00	-100.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	90,000.00	89,378.00	46,897.97	89,378.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	14,285,000.00	14,187,494.00	8,124,736.58	14,187,494.00	0.00	0.0%
Unsecured Roll Taxes		8042	450,000.00	465,232.00	454,523.04	465,232.00	0.00	0.0%
Prior Years' Taxes		8043	25,000.00	20,418.00	30,627.49	20,418.00	0.00	0.0%
Supplemental Taxes		8044	150,000.00	99,235.00	78,107.60	99,235.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	36,537.00	208,731.25	36,537.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	582,841.00	370,923.56	582,841.00	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			23,574,213.00	23,334,802.00	14,187,922.49	23,315,202.00	(19,600.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(436,972.00)	(362,890.00)	0.00	(338,745.00)	24,145.00	-6.7%
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			23,137,241.00	22,971,912.00	14,187,922.49	22,976,457.00	4,545.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	424,589.00	454,151.00	(80,920.00)	83,620.00	(370,531.00)	-81.6%
Special Education Discretionary Grants		8182	8,891.00	9,319.00	(15.39)	9,319.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	12,333.00	12,333.00	0.00	12,333.00	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	380,011.00	382,526.00	241,327.35	382,526.00	0.00	0.0%
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	64,316.00	66,833.00	16,744.00	66,833.00	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 (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	25,740.00	22,932.00	7,108.14	46,973.00	24,041.00	104.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	29,864.00	28,245.00	7,060.86	28,245.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5630	8290	29,864.00	28,245.00	7,060.86	28,245.00	0.00	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	3,296,255.00	2,594,056.00	919,821.50	2,373,962.00	(220,094.00)	-8.5%
TOTAL, FEDERAL REVENUE			4,241,999.00	3,570,395.00	1,111,126.46	3,003,811.00	(566,584.00)	-15.9%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	0.00	0.0%
Mandated Costs Reimbursements		8550	94,483.00	94,215.00	96,449.00	94,215.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	449,266.00	445,723.00	256,275.35	445,723.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	170,117.00	78,582.00	78,581.74	78,582.00	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	35,000.00	35,000.00	26,250.00	35,000.00	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	1,565,378.00	2,983,011.00	1,894,311.67	2,051,095.00	(931,916.00)	-31.2%
TOTAL, OTHER STATE REVENUE			2,314,244.00	3,636,531.00	2,351,867.76	2,704,615.00	(931,916.00)	-25.6%

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	107,521.00	107,521.00	4,157.50	107,521.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	10,217.46	75,000.00	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	5,793.00	7,604.00	7,604.00	7,604.00	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	586,767.00	990,432.00	99,573.23	990,432.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	65,000.00	65,000.00	0.00	65,000.00	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	1,276,258.00	1,651,986.00	900,515.00	1,651,986.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,116,339.00</b>	<b>2,897,543.00</b>	<b>1,022,067.19</b>	<b>2,897,543.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>31,809,823.00</b>	<b>33,076,381.00</b>	<b>18,672,983.90</b>	<b>31,582,426.00</b>	<b>(1,493,955.00)</b>	<b>-4.5%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,987,357.00	8,039,108.00	4,602,277.51	8,110,668.00	(71,560.00)	-0.9%
Certificated Pupii Support Salaries		1200	680,675.00	1,214,768.00	686,084.71	1,214,768.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,500,355.00	1,695,398.00	1,013,432.35	1,735,398.00	(40,000.00)	-2.4%
Other Certificated Salaries		1900	148,522.00	318,608.00	182,354.86	333,448.00	(14,840.00)	-4.7%
TOTAL, CERTIFICATED SALARIES			10,316,909.00	11,267,882.00	6,484,149.43	11,394,282.00	(126,400.00)	-1.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,373,741.00	1,572,339.00	843,825.92	1,580,660.00	(8,321.00)	-0.5%
Classified Support Salaries		2200	1,264,643.00	1,424,359.00	815,242.07	1,405,345.00	19,014.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	414,285.00	665,221.00	410,873.09	625,771.00	39,450.00	5.9%
Clerical, Technical and Office Salaries		2400	1,225,591.00	1,178,159.00	801,906.82	1,216,684.00	(38,525.00)	-3.3%
Other Classified Salaries		2900	153,640.00	187,096.00	142,626.31	182,285.00	4,811.00	2.6%
TOTAL, CLASSIFIED SALARIES			4,431,900.00	5,027,174.00	3,014,474.21	5,010,745.00	16,429.00	0.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,503,650.00	1,864,286.00	1,032,195.11	1,916,555.00	(52,269.00)	-2.8%
PERS		3201-3202	979,928.00	1,203,318.00	685,298.52	1,141,386.00	61,932.00	5.1%
OASDI/Medicare/Alternative		3301-3302	406,898.00	594,244.00	328,632.52	579,657.00	14,587.00	2.5%
Health and Welfare Benefits		3401-3402	2,230,726.00	2,336,134.00	1,548,825.27	2,705,681.00	(369,547.00)	-15.8%
Unemployment Insurance		3501-3502	112,112.00	99,784.00	46,382.78	96,020.00	3,764.00	3.8%
Workers' Compensation		3601-3602	246,664.00	446,921.00	210,309.87	419,237.00	27,684.00	6.2%
OPEB, Allocated		3701-3702	510,365.00	529,700.00	314,053.35	529,700.00	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			5,990,343.00	7,074,387.00	4,165,697.42	7,388,236.00	(313,849.00)	-4.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	370,388.00	184,609.00	142,528.54	189,179.00	(4,570.00)	-2.5%
Books and Other Reference Materials		4200	2,030.00	23,261.00	21,678.87	23,261.00	0.00	0.0%
Materials and Supplies		4300	2,310,912.00	2,451,497.00	546,091.42	2,081,996.00	369,501.00	15.1%
Noncapitalized Equipment		4400	1,870,861.00	1,527,824.00	70,206.11	1,506,259.00	21,565.00	1.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,554,191.00	4,187,191.00	780,504.94	3,800,695.00	386,496.00	9.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	12,000.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	144,330.00	109,476.00	62,470.45	123,597.00	(14,121.00)	-12.9%
Dues and Memberships		5300	157,803.00	632,842.00	424,851.08	539,436.00	93,406.00	14.8%
Insurance		5400-5450	454,122.00	357,622.00	462,364.44	462,364.00	(104,742.00)	-29.3%
Operations and Housekeeping Services		5500	707,000.00	709,200.00	412,823.50	832,875.00	(123,675.00)	-17.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	176,000.00	192,056.00	81,233.64	202,959.00	(10,903.00)	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,500.00)	(27,500.00)	0.00	(27,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,454,314.00	1,193,912.00	690,544.14	921,752.00	272,160.00	22.8%
Communications		5900	495,520.00	266,645.00	48,637.03	117,220.00	149,425.00	56.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,573,589.00	3,434,253.00	2,182,924.28	3,172,703.00	261,550.00	7.6%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	20,215.00	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	29,580.00	151,745.00	142,165.01	142,165.00	9,580.00	6.3%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,580.00</b>	<b>151,745.00</b>	<b>162,380.01</b>	<b>142,165.00</b>	<b>9,580.00</b>	<b>6.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(11.00)	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	170,000.00	550,665.00	401,100.19	550,665.00	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	35,000.00	35,000.00	0.00	35,000.00	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	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>205,000.00</b>	<b>585,665.00</b>	<b>401,089.19</b>	<b>585,665.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(25,238.00)	(20,103.00)	0.00	(20,103.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(25,238.00)</b>	<b>(20,103.00)</b>	<b>0.00</b>	<b>(20,103.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>30,076,274.00</b>	<b>31,708,194.00</b>	<b>17,191,219.48</b>	<b>31,474,388.00</b>	<b>233,806.00</b>	<b>0.7%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	50,000.00	0.00	0.00	75,000.00	(75,000.00)	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			50,000.00	0.00	0.00	75,000.00	(75,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			(50,000.00)	0.00	0.00	(75,000.00)	75,000.00	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Projected Year Totals</b>
2600	Expanded Learning Opportunities Program	366,648.00
5640	Medi-Cal Billing Option	71,610.00
6266		587,075.00
6512	Special Ed: Mental Health Services	790.00
6536	Special Ed: Dispute Prevention and Dispute	36,450.00
6537	Special Ed: Learning Recovery Support	205,030.00
7311	Classified School Employee Professional De	8,104.00
7426	Expanded Learning Opportunities (ELO) Gra	152,558.00
9010	Other Restricted Local	141,177.00
Total, Restricted Balance		<u>1,569,442.00</u>

2021-22 Second Interim  
Student Activity Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	63,091.39	89,739.00	89,739.00	New
5) TOTAL REVENUES			0.00	0.00	63,091.39	89,739.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	750.00	(750.00)	New
2) Classified Salaries		2000-2999	0.00	0.00	3,900.00	3,900.00	(3,900.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	404.04	563.00	(563.00)	New
4) Books and Supplies		4000-4999	0.00	0.00	30,652.40	45,097.00	(45,097.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	44,829.86	98,388.00	(98,388.00)	New
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	79,786.30	148,698.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(16,694.91)	(58,959.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(16,694.91)	(58,959.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	88,512.15	88,515.00		88,515.00	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)			88,512.15	88,515.00		88,515.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,512.15	88,515.00		88,515.00		
2) Ending Balance, June 30 (E + F1e)			88,512.15	88,515.00		29,556.00		
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	88,512.15	88,515.00		29,556.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	106.94	30.00	30.00	New
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	62,984.45	89,709.00	89,709.00	New
<b>TOTAL, REVENUES</b>			0.00	0.00	63,091.39	89,739.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	750.00	(750.00)	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	750.00	(750.00)	New
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	3,900.00	3,900.00	(3,900.00)	New
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	3,900.00	3,900.00	(3,900.00)	New
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	127.00	(127.00)	New
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	298.35	309.00	(309.00)	New
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	19.50	24.00	(24.00)	New
Workers' Compensation		3601-3602	0.00	0.00	86.19	103.00	(103.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	404.04	563.00	(563.00)	New
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	30,652.40	45,097.00	(45,097.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	30,652.40	45,097.00	(45,097.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	7,069.49	7,069.00	(7,069.00)	New
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	37,760.37	91,319.00	(91,319.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	44,829.86	98,388.00	(98,388.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
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	79,786.30	148,698.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(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
8210	Student Activity Funds	29,556.00
Total, Restricted Balance		29,556.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	463,716.00	463,716.00	183,470.00	463,716.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,440.00	1,000.00	545.40	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			549,156.00	464,716.00	184,015.40	464,716.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	10,483.00	14,987.90	16,183.00	(5,700.00)	-54.4%
2) Classified Salaries		2000-2999	9,386.00	9,486.00	5,163.18	9,466.00	20.00	0.2%
3) Employee Benefits		3000-3999	7,806.00	9,962.00	7,376.32	11,308.00	(1,346.00)	-13.5%
4) Books and Supplies		4000-4999	36,343.00	3,717.00	717.81	3,717.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	457,527.00	42,000.00	146,189.00	184,405.00	(142,405.00)	-339.1%
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	284,201.00	0.00	0.00	342,059.00	(342,059.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,238.00	20,103.00	0.00	20,103.00	0.00	0.0%
9) TOTAL, EXPENDITURES			820,501.00	95,751.00	174,434.21	587,241.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(271,345.00)	368,965.00	9,581.19	(122,525.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(271,345.00)	368,965.00	9,581.19	(122,525.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	383,717.74	383,719.00		383,719.00	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)			383,717.74	383,719.00		383,719.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			383,717.74	383,719.00		383,719.00		
2) Ending Balance, June 30 (E + F1e)			112,372.74	752,684.00		261,194.00		
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	56,418.98	701,730.00		210,240.00		
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		50,954.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	55,953.76	50,954.00		0.00		

			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)
Description	Resource Codes	Object Codes						
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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								
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%
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	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								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	342,059.00	342,059.00	126,681.00	342,059.00	0.00	0.0%
Adult Education Program	6391	8590	121,657.00	121,657.00	56,789.00	121,657.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			463,716.00	463,716.00	183,470.00	463,716.00	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	0.00	1,000.00	545.40	1,000.00	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%
Interagency Services		8677	85,440.00	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%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,440.00	1,000.00	545.40	1,000.00	0.00	0.0%
TOTAL, REVENUES			549,156.00	464,716.00	184,015.40	464,716.00		

			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)
Description	Resource Codes	Object Codes						
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	10,483.00	14,987.90	16,183.00	(5,700.00)	-54.4%
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	10,483.00	14,987.90	16,183.00	(5,700.00)	-54.4%
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	9,386.00	9,486.00	5,163.18	9,466.00	20.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,386.00	9,486.00	5,163.18	9,466.00	20.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	1,755.00	2,517.33	2,719.00	(964.00)	-54.9%
PERS		3201-3202	2,150.00	2,173.00	1,182.90	2,169.00	4.00	0.2%
OASDI/Medicare/Alternative		3301-3302	718.00	878.00	612.24	1,109.00	(231.00)	-26.3%
Health and Welfare Benefits		3401-3402	4,616.00	4,616.00	2,517.87	4,616.00	0.00	0.0%
Unemployment Insurance		3501-3502	115.00	99.00	100.62	129.00	(30.00)	-30.3%
Workers' Compensation		3601-3602	207.00	441.00	445.36	566.00	(125.00)	-28.3%
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			7,806.00	9,962.00	7,376.32	11,308.00	(1,346.00)	-13.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,343.00	2,000.00	0.00	2,000.00	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	30,000.00	1,717.00	717.81	1,717.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			36,343.00	3,717.00	717.81	3,717.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	25,000.00	16,000.00	3,784.00	16,000.00	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	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	405,527.00	1,000.00	142,405.00	143,405.00	(142,405.00)	-14240.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>457,527.00</b>	<b>42,000.00</b>	<b>146,189.00</b>	<b>184,405.00</b>	<b>(142,405.00)</b>	<b>-339.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	284,201.00	0.00	0.00	342,059.00	(342,059.00)	New
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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>284,201.00</b>	<b>0.00</b>	<b>0.00</b>	<b>342,059.00</b>	<b>(342,059.00)</b>	<b>New</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	25,238.00	20,103.00	0.00	20,103.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>25,238.00</b>	<b>20,103.00</b>	<b>0.00</b>	<b>20,103.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>820,501.00</b>	<b>95,751.00</b>	<b>174,434.21</b>	<b>587,241.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		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		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	617,500.00	839,089.00	48,077.09	839,089.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,796.00	60,911.00	3,357.77	60,911.00	0.00	0.0%
4) Other Local Revenue		8600-8799	271,002.00	400.00	106.38	400.00	0.00	0.0%
5) TOTAL, REVENUES			932,298.00	900,400.00	51,541.24	900,400.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	331,023.00	357,086.00	213,794.42	403,714.00	(46,628.00)	-13.1%
3) Employee Benefits		3000-3999	167,196.00	258,585.00	99,644.26	187,929.00	70,656.00	27.3%
4) Books and Supplies		4000-4999	287,655.00	294,620.00	113,903.34	294,620.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,522.00	9,788.00	1,563.15	9,788.00	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			800,396.00	920,079.00	428,905.17	896,051.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			131,902.00	(19,679.00)	(377,363.93)	4,349.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	0.00	0.00	75,000.00	75,000.00	New
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			50,000.00	0.00	0.00	75,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			181,902.00	(19,679.00)	(377,363.93)	79,349.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,940.21	19,940.00		19,940.00	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)			19,940.21	19,940.00		19,940.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,940.21	19,940.00		19,940.00		
2) Ending Balance, June 30 (E + F1e)			201,842.21	261.00		99,289.00		
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	201,842.21	261.00		99,289.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	617,500.00	839,089.00	48,077.09	839,089.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			617,500.00	839,089.00	48,077.09	839,089.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	43,796.00	60,911.00	3,357.77	60,911.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			43,796.00	60,911.00	3,357.77	60,911.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	269,000.00	0.00	(11.70)	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	400.00	118.08	400.00	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	802.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			271,002.00	400.00	106.38	400.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			932,298.00	900,400.00	51,541.24	900,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	265,293.00	286,763.00	169,530.82	331,891.00	(45,128.00)	-15.7%
Classified Supervisors' and Administrators' Salaries		2300	64,536.00	67,475.00	39,969.52	67,475.00	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	1,194.00	2,848.00	4,294.08	4,348.00	(1,500.00)	-52.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			331,023.00	357,086.00	213,794.42	403,714.00	(46,628.00)	-13.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	166.00	0.00	113.03	0.00	0.00	0.0%
PERS		3201-3202	74,019.00	137,084.00	43,542.74	84,506.00	52,578.00	38.4%
OASDI/Medicare/Alternative		3301-3302	24,412.00	42,884.00	15,900.19	29,405.00	13,479.00	31.4%
Health and Welfare Benefits		3401-3402	57,534.00	63,513.00	34,302.23	63,513.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,925.00	2,479.00	1,041.91	1,922.00	557.00	22.5%
Workers' Compensation		3601-3602	7,140.00	12,625.00	4,744.16	8,583.00	4,042.00	32.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			167,196.00	258,585.00	99,644.26	187,929.00	70,656.00	27.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,261.00	9,615.00	1,938.73	9,615.00	0.00	0.0%
Noncapitalized Equipment		4400	584.00	584.00	0.00	584.00	0.00	0.0%
Food		4700	274,810.00	284,421.00	111,964.61	284,421.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			287,655.00	294,620.00	113,903.34	294,620.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,094.00	400.00	145.38	400.00	0.00	0.0%
Dues and Memberships		5300	6,469.00	5,698.00	140.50	5,698.00	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	795.00	795.00	647.27	795.00	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	3,849.00	500.00	0.00	500.00	0.00	0.0%
Communications		5900	1,315.00	2,395.00	630.00	2,395.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,522.00</b>	<b>9,788.00</b>	<b>1,563.15</b>	<b>9,788.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>800,396.00</b>	<b>920,079.00</b>	<b>428,905.17</b>	<b>896,051.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	50,000.00	0.00	0.00	75,000.00	75,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	0.00	0.00	75,000.00	75,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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)			50,000.00	0.00	0.00	75,000.00		



Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	99,289.00
Total, Restricted Balance		99,289.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	22,138.96	90,000.00	0.00	0.0%
5) TOTAL, REVENUES			90,000.00	90,000.00	22,138.96	90,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	286,488.00	296,021.00	174,705.82	296,086.00	(65.00)	0.0%
3) Employee Benefits		3000-3999	155,757.00	157,039.00	92,133.88	157,062.00	(23.00)	0.0%
4) Books and Supplies		4000-4999	178,787.00	383,000.00	167,775.32	383,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	483,600.00	229,546.00	215,472.51	360,745.00	(131,199.00)	-57.2%
6) Capital Outlay		6000-6999	14,930,945.00	3,034,701.00	2,278,052.55	3,883,943.00	(849,242.00)	-28.0%
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			16,035,577.00	4,100,307.00	2,928,140.08	5,080,836.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,945,577.00)	(4,010,307.00)	(2,906,001.12)	(4,990,836.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,945,577.00)	(4,010,307.00)	(2,906,001.12)	(4,990,836.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,006,941.80	18,006,942.00		18,006,942.00	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)			18,006,941.80	18,006,942.00		18,006,942.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,006,941.80	18,006,942.00		18,006,942.00		
2) Ending Balance, June 30 (E + F1e)			2,061,364.80	13,996,635.00		13,016,106.00		
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	2,061,364.80	13,996,635.00		13,016,106.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	22,138.96	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			90,000.00	90,000.00	22,138.96	90,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			90,000.00	90,000.00	22,138.96	90,000.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	286,488.00	296,021.00	174,705.82	296,086.00	(65.00)	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>286,488.00</b>	<b>296,021.00</b>	<b>174,705.82</b>	<b>296,086.00</b>	<b>(65.00)</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	65,634.00	67,818.00	39,875.33	67,833.00	(15.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	21,810.00	22,681.00	13,387.83	22,686.00	(5.00)	0.0%
<b>Health and Welfare Benefits</b>		3401-3402	<b>58,475.00</b>	<b>58,475.00</b>	<b>34,110.65</b>	<b>58,475.00</b>	<b>0.00</b>	<b>0.0%</b>
Unemployment Insurance		3501-3502	3,507.00	1,482.00	875.11	1,483.00	(1.00)	-0.1%
Workers' Compensation		3601-3602	6,331.00	6,583.00	3,884.96	6,585.00	(2.00)	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>155,757.00</b>	<b>157,039.00</b>	<b>92,133.88</b>	<b>157,062.00</b>	<b>(23.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	137,718.00	102,000.00	82,389.67	102,000.00	0.00	0.0%
Noncapitalized Equipment		4400	41,069.00	281,000.00	85,385.65	281,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>178,787.00</b>	<b>383,000.00</b>	<b>167,775.32</b>	<b>383,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,574.00	1,269.00	1,095.84	2,733.00	(1,464.00)	-115.4%
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	479,309.00	225,700.00	212,848.13	355,435.00	(129,735.00)	-57.5%
Communications		5900	717.00	2,577.00	1,528.54	2,577.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>483,600.00</b>	<b>229,546.00</b>	<b>215,472.51</b>	<b>360,745.00</b>	<b>(131,199.00)</b>	<b>-57.2%</b>

2021-22 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	1,624,779.00	953,810.00	741,378.38	955,803.00	(1,993.00)	-0.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,262,195.00	2,080,891.00	1,536,674.17	2,914,640.00	(833,749.00)	-40.1%
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	43,971.00	0.00	0.00	13,500.00	(13,500.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,930,945.00</b>	<b>3,034,701.00</b>	<b>2,278,052.55</b>	<b>3,883,943.00</b>	<b>(849,242.00)</b>	<b>-28.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,035,577.00</b>	<b>4,100,307.00</b>	<b>2,928,140.08</b>	<b>5,080,836.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	13,016,106.00
Total, Restricted Balance		13,016,106.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	172,836.00	172,836.00	159,856.73	172,836.00	0.00	0.0%
5) TOTAL REVENUES			172,836.00	172,836.00	159,856.73	172,836.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,932.00	23,270.00	10,395.00	36,629.00	(13,359.00)	-57.4%
6) Capital Outlay		6000-6999	152,324.00	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			165,256.00	23,270.00	10,395.00	36,629.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,580.00	149,566.00	149,461.73	136,207.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,580.00	149,566.00	149,461.73	136,207.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,324,422.49	1,324,422.00		1,324,422.00	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)			1,324,422.49	1,324,422.00		1,324,422.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,324,422.49	1,324,422.00		1,324,422.00		
2) Ending Balance, June 30 (E + F1e)			1,332,002.49	1,473,988.00		1,460,629.00		
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	1,332,002.49	1,473,988.00		1,460,629.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	44,836.00	44,836.00	105,534.77	44,836.00	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	20,000.00	20,000.00	1,726.76	20,000.00	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	108,000.00	108,000.00	52,595.20	108,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			172,836.00	172,836.00	159,856.73	172,836.00	0.00	0.0%
<b>TOTAL REVENUES</b>			172,836.00	172,836.00	159,856.73	172,836.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	227.00	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	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,205.00	20,770.00	10,395.00	34,129.00	(13,359.00)	-64.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			12,932.00	23,270.00	10,395.00	36,629.00	(13,359.00)	-57.4%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	152,324.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			152,324.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			165,256.00	23,270.00	10,395.00	36,629.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	1,460,629.00
Total, Restricted Balance		1,460,629.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,342.00	16,342.00	8,988.94	17,977.00	1,635.00	10.0%
4) Other Local Revenue		8600-8799	2,534,535.00	2,534,535.00	1,852,442.97	2,944,409.00	409,874.00	16.2%
5) TOTAL, REVENUES			2,550,877.00	2,550,877.00	1,861,431.91	2,962,386.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,564,779.00	2,564,779.00	2,564,693.79	2,564,693.00	86.00	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			2,564,779.00	2,564,779.00	2,564,693.79	2,564,693.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,902.00)	(13,902.00)	(703,261.88)	397,693.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,902.00)	(13,902.00)	(703,261.88)	397,693.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,527,900.66	3,527,901.00		3,527,901.00	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)			3,527,900.66	3,527,901.00		3,527,901.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,527,900.66	3,527,901.00		3,527,901.00		
2) Ending Balance, June 30 (E + F1e)			3,513,998.66	3,513,999.00		3,925,594.00		
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	3,513,998.66	3,513,999.00		3,925,594.00		
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		

			Original Budget	Board Approved	Actuals To Date	Projected Year	Difference	% Diff
Description	Resource Codes	Object Codes	(A)	Operating Budget	(C)	Totals	(Col B & D)	Column
			(A)	(B)	(C)	(D)	(E)	B & D
			(A)	(B)	(C)	(D)	(E)	(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	16,342.00	16,342.00	8,988.94	17,977.00	1,635.00	10.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,342.00	16,342.00	8,988.94	17,977.00	1,635.00	10.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	2,509,848.00	2,509,848.00	1,786,796.30	2,921,397.00	411,549.00	16.4%
Unsecured Roll		8612	18,187.00	18,187.00	22,528.22	19,112.00	925.00	5.1%
Prior Years' Taxes		8613	0.00	0.00	2,028.42	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	37,927.60	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	6,500.00	6,500.00	3,162.43	3,900.00	(2,600.00)	-40.0%
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			2,534,535.00	2,534,535.00	1,852,442.97	2,944,409.00	409,874.00	16.2%
TOTAL, REVENUES			2,550,877.00	2,550,877.00	1,861,431.91	2,962,386.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	925,000.00	925,000.00	925,000.00	925,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,639,779.00	1,639,779.00	1,639,693.79	1,639,693.00	86.00	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)			2,564,779.00	2,564,779.00	2,564,693.79	2,564,693.00	86.00	0.0%
TOTAL, EXPENDITURES			2,564,779.00	2,564,779.00	2,564,693.79	2,564,693.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,247.28	2,247.28	2,252.63	2,252.63	5.35	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,247.28	2,247.28	2,252.63	2,252.63	5.35	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,247.28	2,247.28	2,252.63	2,252.63	5.35	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
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%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
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%

**OJAI UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
CASH FLOW REPORT  
FY 2022**

	General Fund	Revised Projection	July Actual	August Actual	September Actual	October Actual	November Actual	December Projected	January Projected	February Projected
<b>BEGINNING CASH IN COUNTY:</b>		<b>3,365,416</b>	<b>3,365,416</b>	<b>2,121,882</b>	<b>5,941,052</b>	<b>5,503,798</b>	<b>3,882,585</b>	<b>2,117,710</b>	<b>10,334,571</b>	<b>8,651,067</b>
<b>OBJ</b>	<b>REVENUE</b>									
80XX	LCFF Sources	22,971,912	422,486	470,277	891,122	760,475	1,257,943	9,094,889	1,290,730	592,935
81-82	Federal Revenues	2,503,811	1,325	244,007	807,708	(1,302,483)	410,000	699,720	250,850	88,355
83-85	State Revenues	2,704,615	-	218,087	213,534	401,152	201,656	577,943	739,496	45,412
	Local Revenues & Contrib	2,897,543	82,388	109,358	185,861	121,560	155,353	211,012	156,535	
	<b>TOTAL REVENUE:</b>	<b>31,077,881</b>	<b>506,199</b>	<b>1,041,729</b>	<b>2,098,225</b>	<b>(19,296)</b>	<b>2,024,952</b>	<b>10,583,564</b>	<b>2,437,611</b>	<b>873,760</b>
<b>EXPENDITURES</b>										
1000	Certificated Salaries	11,773,385	109,622	1,014,885	962,204	1,007,283	1,310,041	1,074,889	1,005,225	1,108,658
2000	Classified Salaries	5,010,745	131,145	509,828	460,643	482,710	504,294	485,697	440,157	466,268
3000	Employee Benefits	7,468,087	159,784	655,602	631,410	650,083	727,985	639,769	701,064	653,668
4000	Materials & Supplie	3,800,695	49,265	241,526	70,648	118,830	107,174	69,419	123,642	38,378
5000	Services & Operatio	3,172,703	408,105	95,487	228,831	216,728	341,375	230,747	661,650	226,475
6000	Capital Outlay	142,165	-	-	142,165	-	-	-	20,215	-
	<b>Other Outgo (incl transf to other funds)</b>	<b>640,562</b>	<b>6,357</b>	<b>9,046</b>	<b>11,443</b>	<b>11,443</b>	<b>159,562</b>	<b>181,452</b>	<b>21,786</b>	<b>196,367</b>
	<b>TOTAL EXPENDITURES:</b>	<b>32,008,342</b>	<b>864,278</b>	<b>2,526,374</b>	<b>2,507,344</b>	<b>2,487,077</b>	<b>3,150,431</b>	<b>2,681,973</b>	<b>2,973,739</b>	<b>2,689,814</b>
	<b>SURPLUS/(DEFICIT):</b>	<b>(930,461)</b>	<b>(358,079)</b>	<b>(1,484,645)</b>	<b>(409,119)</b>	<b>(2,506,373)</b>	<b>(1,125,479)</b>	<b>7,901,591</b>	<b>(536,128)</b>	<b>(1,816,054)</b>
<b>Accounts</b>										
9200	Receivable	4,226,242	335,513	2,219,272	(59)	1,805,894	-	83,988	(4,616)	-
	Prepaid									
9330	Expenditures	-	(5,000)	28,504	-	100,000	(82,007)	(139,000)	-	-
9500	Accounts Payable	(102,263)	(712,663)	(628,230)	374,568	(187,454)	(255,406)	370,282	(1,142,760)	(248,400)
9600	Deferred Revenues	1,643,057	(503,305)	3,684,269	(402,644)	(833,280)	(301,983)	-	-	-
	<b>TOTAL CASH ADJUSTMENT:</b>	<b>5,767,036</b>	<b>(885,455)</b>	<b>5,303,815</b>	<b>(28,135)</b>	<b>885,160</b>	<b>(639,396)</b>	<b>315,270</b>	<b>(1,147,376)</b>	<b>(248,400)</b>
	<b>CASH IN COUNTY ACCOUNT:</b>	<b>8,201,991</b>	<b>2,121,882</b>	<b>5,941,052</b>	<b>5,503,798</b>	<b>3,882,585</b>	<b>2,117,710</b>	<b>10,334,571</b>	<b>8,651,067</b>	<b>6,586,613</b>
	<b>TOTAL DAYS CASH ON HAND:</b>	<b>93.53</b>	<b>24.20</b>	<b>67.75</b>	<b>62.76</b>	<b>44.27</b>	<b>24.15</b>	<b>117.85</b>	<b>98.65</b>	<b>75.11</b>

**OJAI UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
CASH FLOW REPORT  
FY 2022**

	General Fund	Revised Projection	March Projected	April Projected	May Projection	June Projection	ACCRUALS	Total
<b>BEGINNING CASH IN COUNTY:</b>		<b>3,365,416</b>	<b>6,586,613</b>	<b>6,636,362</b>	<b>6,898,171</b>	<b>7,391,014</b>	<b>ACCRUALS</b>	<b>3,365,416</b>
<b>OBJ</b>	<b>REVENUE</b>							
80XX	LCFF Sources	22,971,912	2,047,764	2,047,764	2,047,764	2,047,763	-	22,971,912
81-82	Federal Revenues	2,503,811	326,082	300,482	250,482	267,483	159,800	2,503,811
83-85	State Revenues	2,704,615	64,334	42,014	17,014	145,073	38,900	2,704,615
	Local Revenues & Contrib							
86-89		2,897,543	432,105	432,105	432,105	416,903	15,200	2,897,543
	<b>TOTAL REVENUE:</b>	<b>31,077,881</b>	<b>2,870,285</b>	<b>2,822,365</b>	<b>2,747,365</b>	<b>2,877,222</b>		<b>31,077,881</b>
<b>EXPENDITURES</b>								
1000	Certificated Salaries	11,773,385	1,045,145	1,045,145	1,045,145	590,143	455,000	11,773,385
2000	Classified Salaries	5,010,745	382,501	382,501	382,501	200,500	182,000	5,010,745
3000	Employee Benefits	7,468,087	662,181	662,181	662,181	337,179	325,000	7,468,087
4000	Materials & Supplie	3,800,695	495,453	240,453	(9,547)	905,454	1,350,000	3,800,695
5000	Services & Operatio	3,172,703	240,326	230,326	174,326	102,527	15,800	3,172,703
6000	Capital Outlay	142,165	(5,054)			(15,161)		142,165
	<b>Other Outgo (incl transf</b>							
7000	<b>to other funds)</b>	<b>640,562</b>				<b>43,106</b>		<b>640,562</b>
	<b>TOTAL EXPENDITURES:</b>	<b>32,008,342</b>	<b>2,820,552</b>	<b>2,560,606</b>	<b>2,254,606</b>	<b>2,163,748</b>		<b>32,008,342</b>
	<b>SURPLUS/(DEFICIT):</b>	<b>(930,461)</b>	<b>49,733</b>	<b>261,759</b>	<b>492,759</b>	<b>713,474</b>		<b>(930,461)</b>
<b>Accounts</b>								
9200	Receivable	4,226,242	16	50	84	-		4,226,242
	Prepaid							
9330	Expenditures	-				97,503		-
9500	Accounts Payable	(102,263)						(102,263)
9600	Deferred Revenues	1,643,057				-		1,643,057
	<b>TOTAL CASH ADJUSTMENT:</b>	<b>5,767,036</b>	<b>16</b>	<b>50</b>	<b>84</b>	<b>97,503</b>		<b>5,767,036</b>
	<b>CASH IN COUNTY ACCOUNT:</b>	<b>8,201,991</b>	<b>6,636,362</b>	<b>6,898,171</b>	<b>7,391,014</b>	<b>8,201,991</b>		<b>8,201,991</b>
	<b>TOTAL DAYS CASH ON HAND:</b>	<b>93.53</b>	<b>75.68</b>	<b>78.66</b>	<b>84.28</b>	<b>93.53</b>		<b>93.53</b>



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								334
	<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	326,243.00	0.00	0.00	0.00	142,563.00	1,719,525.00		2,188,331.00
2000-2999	Classified Salaries	170,388.00	0.00	0.00	0.00	48,379.00	1,405,676.00		1,624,443.00
3000-3999	Employee Benefits	242,253.00	0.00	0.00	0.00	80,380.00	1,326,053.00		1,648,686.00
4000-4999	Books and Supplies	171,474.00	0.00	0.00	0.00	200.00	66,852.00		237,526.00
5000-5999	Services and Other Operating Expenditures	8,800.00	0.00	0.00	0.00	0.00	286,855.00		295,655.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	919,158.00	0.00	0.00	0.00	271,522.00	4,803,961.00	0.00	5,994,641.00
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL COSTS</b>	<b>919,158.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>271,522.00</b>	<b>4,803,961.00</b>	<b>0.00</b>	<b>5,994,641.00</b>
	<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	326,243.00	0.00	0.00	0.00	108,064.00	1,698,936.00		2,133,243.00
2000-2999	Classified Salaries	170,388.00	0.00	0.00	0.00	48,379.00	1,405,676.00		1,624,443.00
3000-3999	Employee Benefits	242,253.00	0.00	0.00	0.00	64,626.00	1,317,028.00		1,623,907.00
4000-4999	Books and Supplies	21,500.00	0.00	0.00	0.00	200.00	51,205.00		72,905.00
5000-5999	Services and Other Operating Expenditures	8,800.00	0.00	0.00	0.00	0.00	204,795.00		213,595.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	769,184.00	0.00	0.00	0.00	221,269.00	4,677,640.00	0.00	5,668,093.00
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>769,184.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>221,269.00</b>	<b>4,677,640.00</b>	<b>0.00</b>	<b>5,668,093.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	<b>TOTAL COSTS</b>								<b>1,575.00</b>
									<b>5,669,668.00</b>

Second Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2021-22 Projected Expenditures by LEA (LP-I)

Ojai Unified  
Ventura County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,875.00		1,875.00
2000-2999	Classified Salaries	170,388.00	0.00	0.00	0.00	0.00	24,193.00		194,581.00
3000-3999	Employee Benefits	89,780.00	0.00	0.00	0.00	0.00	8,231.00		98,011.00
4000-4999	Books and Supplies	20,000.00	0.00	0.00	0.00	0.00	0.00		20,000.00
5000-5999	Services and Other Operating Expenditures	8,800.00	0.00	0.00	0.00	0.00	0.00		8,800.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	288,968.00	0.00	0.00	0.00	0.00	34,299.00	0.00	323,267.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	288,968.00	0.00	0.00	0.00	0.00	34,299.00	0.00	323,267.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
	TOTAL COSTS								
									1,575.00
									3,830,932.00
									4,155,774.00

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

Second Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2020-21 Actual Expenditures by LEA (LA-1)

Ojai Unified  
Ventura County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								334
	<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	129,203.01	0.00	0.00	0.00	130,862.54	1,381,184.97		1,641,250.52
2000-2999	Classified Salaries	165,120.72	0.00	0.00	0.00	25,081.17	1,201,523.15		1,391,725.04
3000-3999	Employee Benefits	113,887.64	0.00	0.00	0.00	66,517.89	1,094,880.66		1,275,286.19
4000-4999	Books and Supplies	24,245.05	0.00	0.00	0.00	8,255.32	30,678.98		63,179.35
5000-5999	Services and Other Operating Expenditures	28,620.25	0.00	0.00	0.00	0.00	536,327.23		564,947.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	18,941.98	0.00	0.00	0.00	0.00	0.00		18,941.98
	Total Direct Costs	480,018.65	0.00	0.00	0.00	230,716.92	4,244,594.99	0.00	4,955,330.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)								
	Total Indirect Costs	589,557.12	0.00	0.00	0.00	0.00	0.00		589,557.12
	<b>TOTAL COSTS</b>	480,018.65	0.00	0.00	0.00	230,716.92	4,244,594.99	0.00	4,955,330.56
	<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>								
1000-1999	Certificated Salaries	45,931.11	0.00	0.00	0.00	32,027.60	245,564.35		323,523.06
2000-2999	Classified Salaries	9,106.55	0.00	0.00	0.00	0.00	4,905.42		14,011.97
3000-3999	Employee Benefits	18,629.60	0.00	0.00	0.00	14,244.88	110,030.04		142,904.52
4000-4999	Books and Supplies	14,488.60	0.00	0.00	0.00	3,745.07	2,779.89		21,013.56
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	27,312.30		27,312.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	88,155.86	0.00	0.00	0.00	50,017.55	390,592.00	0.00	528,765.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	88,155.86	0.00	0.00	0.00	50,017.55	390,592.00	0.00	528,765.41
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	<b>TOTAL COSTS</b>								833.29
									527,932.12

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	83,271.90	0.00	0.00	0.00	98,834.94	1,135,620.62		1,317,727.46
2000-2999	Classified Salaries	156,014.17	0.00	0.00	0.00	25,081.17	1,196,617.73		1,377,713.07
3000-3999	Employee Benefits	95,258.04	0.00	0.00	0.00	52,273.01	984,850.62		1,132,381.67
4000-4999	Books and Supplies	9,756.45	0.00	0.00	0.00	4,510.25	27,899.09		42,165.79
5000-5999	Services and Other Operating Expenditures	28,620.25	0.00	0.00	0.00	0.00	509,014.93		537,635.18
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	18,941.98	0.00	0.00	0.00	0.00	0.00		18,941.98
	Total Direct Costs	391,862.79	0.00	0.00	0.00	180,699.37	3,854,002.99	0.00	4,426,565.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)								
	Total Indirect Costs	589,557.12							589,557.12
	TOTAL BEFORE OBJECT 8980	391,862.79	0.00	0.00	0.00	180,699.37	3,854,002.99	0.00	4,426,565.15
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								
<b>TOTAL COSTS</b>									
									833.29
									4,427,398.44
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	140,240.81	0.00	0.00	0.00	0.00	39,967.74		180,208.55
3000-3999	Employee Benefits	70,062.12	0.00	0.00	0.00	0.00	26,988.01		97,050.13
4000-4999	Books and Supplies	7,926.86	0.00	0.00	0.00	0.00	0.00		7,926.86
5000-5999	Services and Other Operating Expenditures	3,225.54	0.00	0.00	0.00	0.00	0.00		3,225.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	18,941.98	0.00	0.00	0.00	0.00	0.00		18,941.98
	Total Direct Costs	240,397.31	0.00	0.00	0.00	0.00	66,955.75	0.00	307,353.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	240,397.31	0.00	0.00	0.00	0.00	66,955.75	0.00	307,353.06
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								
									833.29
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								
<b>TOTAL COSTS</b>									
									2,705,901.26
									3,014,087.61

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

**SELPA:** (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

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

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

### State and Local

**Local Only**

[illegible]

Total exempt reductions

0.00

0.00

**SELPA:** (??)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

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


**SELPA:** (??)  
**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020-21	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	5,994,641.00		
b. Less: Expenditures paid from federal sources	324,973.00		
c. Expenditures paid from state and local sources	5,669,668.00		
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,669,668.00	0.00	5,669,668.00

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

	Projected Exps. FY 2021-22	Comparison Year 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	5,994,641.00		
b. Less: Expenditures paid from federal sources	324,973.00		
c. Expenditures paid from state and local sources	5,669,668.00		
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,669,668.00	0.00	
d. Special education unduplicated pupil count	334.00	334.00	
e. Per capita state and local expenditures (A2c/A2d)	16,975.05	0.00	16,975.05

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

SELPA: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2021-22	Comparison Year 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,155,774.00		
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,155,774.00	0.00	4,155,774.00

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

	Projected Exps. FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	4,155,774.00		
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,155,774.00	0.00	
b. Special education unduplicated pupil count	334	334	
c. Per capita local expenditures (B2a/B2b)	12,442.44	0.00	12,442.44

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

**Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.**

Katrina Madden  
Contact Name

(805) 640- 4300 ext 1003  
Telephone Number

Assistant Superintendent of Business  
Title

kmadden@ojaiusd.org  
Email Address



SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service	0.00	0.00
	Total Direct Costs		
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>PROJECTED EXPENDITURES - Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0

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

FISCAL YEAR 2022-23	OJAI UNIFIED SCHOOL DISTRICT				Difference
ASSUMPTIONS	Object Type	Restricted	Unrestricted	Grand Total	FY 22 & 23
Step & Col 2.5% Step & Col 2.5%  2.5% Step & Col + 2.18% (STRS Stat rate incr from 16.92 to 19.10); 2.5% S&C + 3.19% (PERS Stat rate incr from 22.91% to 26.1%)  Unrestr CPI Rate 2.65%; Restr - reduce services and materials by decline in CARES \$ Other Outgo PY + 2.65% Incr Capital outlay PY + 2.65% Incr	Certificated Salaries	2,755,356.00	8,923,783.00	11,679,139.00	(284,857.00)
	Classified Salaries	2,121,914.00	3,014,100.00	5,136,014.00	(125,269.00)
	Benefits	2,107,377.00	5,543,754.00	7,651,131.00	(262,895.00)
	Materials & Supplies	2,862,765.00	787,467.00	3,650,232.00	150,463.00
	Services & Operations	1,336,975.00	1,802,497.05	3,139,472.05	33,230.95
	Capital Outlay	145,932.37	-	145,932.37	(3,767.37)
	Other Outgo	141,751.44	438,797.96	580,549.39	(14,987.39)
	Indirect Costs	-	-	-	-
	Interfund Transfers Out	-	76,988.00	76,988.00	(1,988.00)
	TOTAL GF COSTS	11,472,070.81	20,587,387.00	32,059,457.81	
	LCFF	-	23,459,170.00	23,459,170.02	(482,713.02)
	Federal Revenue	2,553,266.00	-	2,553,266.00	450,545.00
	State Revenue	2,415,221.33	441,966.68	2,857,188.00	(152,573.00)
Local Revenue	1,759,567.00	1,209,836.00	2,969,403.00	(71,860.00)	
Contributions	4,720,585.49	(4,720,585.49)	-	-	
TOTAL GF REVENUES	11,448,639.81	20,390,387.19	31,839,027.02		
NET SURPLUS/(DEFICIT):		(23,431.00)	(196,999.81)	(220,430.79)	253,468.79
BEGINNING FUND BALANCE GF:		1,569,442.00	783,920.00	2,353,362.00	
ENDING FUND BALANCE GF:		1,546,011.00	586,920.19	2,132,931.21	
COMPONENTS					
RESTRICTED:		1,546,011.00	-	1,546,011.00	
REVOLVING:		-	-	-	
OTHER BOARD DESIGNATIONS/COMMITMENTS:		-	-	-	
RESERVED FOR ECONOMIC UNCERTAINTIES:		-	641,678.19	641,678.19	
UNDESIGNATED:		-	(54,758.00)	(54,758.00)	

FISCAL YEAR 2023-24	OJAI UNIFIED SCHOOL DISTRICT				Difference
	Object Type	Restricted	Unrestricted	Grand Total	
<b>ASSUMPTIONS</b>					<b>FY 23 &amp; 24</b>
Step & Col 2.5%	Certificated Salaries	2,824,240.00	9,146,878.00	11,971,118.00	(291,979.00)
	Classified Salaries	2,174,962.00	3,089,453.00	5,264,415.00	(128,401.00)
2.5% increase (no stat rate incr); 2.5% S&C+ 1% (PERS Stat rate incr from 26.1% to 27.1%)	Benefits	2,165,775.00	5,688,700.00	7,854,475.00	(203,344.00)
	Materials & Supplies	2,945,364.00	807,154.00	3,752,518.00	(102,286.00)
Unrestr CPI Rate 2.36%; Restr - reduce services and materials by decline in CARES \$	Services & Operations	1,375,550.00	1,847,559.00	3,223,109.00	(83,636.95)
	Capital Outlay	149,799.58	-	149,799.58	(3,867.21)
	Other Outgo	145,507.85	449,768.00	595,275.85	(14,726.46)
	Indirect Costs	-	-	-	-
	Interfund Transfers Out	-	78,913.00	78,913.00	(1,925.00)
	<b>TOTAL GF COSTS</b>	<b>11,781,198.43</b>	<b>21,108,425.00</b>	<b>32,889,623.43</b>	
	LCFF	-	24,139,859.00	24,138,506.00	(679,335.98)
	Federal Revenue	2,632,673.00	-	2,632,673.00	(79,407.00)
	State Revenue	2,479,169.16	453,015.84	2,932,185.00	(74,997.00)
	Local Revenue	1,814,290.00	1,247,461.00	3,061,751.00	(92,348.00)
	Contributions	4,825,336.27	(4,825,336.27)	-	-
-	<b>TOTAL GF REVENUES</b>	<b>11,751,468.43</b>	<b>21,014,999.57</b>	<b>32,765,115.00</b>	
	<b>NET SURPLUS/(DEFICIT):</b>	<b>(29,730.00)</b>	<b>(93,425.43)</b>	<b>(124,508.43)</b>	<b>(95,922.36)</b>
	BEGINNING FUND BALANCE GF:	1,546,011.00	586,920.19	2,132,931.21	
	ENDING FUND BALANCE GF:	1,516,281.00	493,494.76	2,008,422.78	
	COMPONENTS				
	RESTRICTED:	1,516,281.00	-	1,516,281.00	
	REVOLVING:	-	-	-	
	OTHER BOARD DESIGNATIONS/COMMITMENTS:	-	-	-	
	RESERVED FOR ECONOMIC UNCERTAINTIES:	-	610,731.76	610,731.76	
	UNDESIGNATED:	-	(117,237.00)	(117,237.00)	

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's ADA Standard Percentage Range: **-2.0% to +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 A1, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	2,247.28	2,252.63		
Charter School		0.00		
<b>Total ADA</b>	<b>2,247.28</b>	<b>2,252.63</b>	<b>0.2%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	2,144.86	2,252.63		
Charter School				
<b>Total ADA</b>	<b>2,144.86</b>	<b>2,252.63</b>	<b>5.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	2,063.43	2,252.63		
Charter School				
<b>Total ADA</b>	<b>2,063.43</b>	<b>2,252.63</b>	<b>9.2%</b>	<b>Not Met</b>

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

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

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

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

Ojai reported 2272.52 in FY2019, 2247.28 in FY2020 (a decrease of 25.24); However, in 2021-22's P-1, we noted an increase to 2252.63. Based on this trend, we have projected flat enrollment and ADA growth.

## 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	2,244	2,236		
Charter School				
<b>Total Enrollment</b>	<b>2,244</b>	<b>2,236</b>	<b>-0.4%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	2,159	2,236		
Charter School				
<b>Total Enrollment</b>	<b>2,159</b>	<b>2,236</b>	<b>3.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	2,112	2,236		
Charter School				
<b>Total Enrollment</b>	<b>2,112</b>	<b>2,236</b>	<b>5.9%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Since enrollment is higher than in 2019/20 by a small amount, flat enrollment projections seemed more appropriate for the subsequent years. Our ADA has maintained as well.

**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	2,274		
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,274</b>	<b>0</b>	<b>0.0%</b>
Second Prior Year (2019-20)			
District Regular	2,250		
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,250</b>	<b>0</b>	<b>0.0%</b>
First Prior Year (2020-21)			
District Regular	2,260		
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,260</b>	<b>0</b>	<b>0.0%</b>
Historical Average Ratio:			0.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			0.5%

**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	2,253	2,236		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,253</b>	<b>2,236</b>	<b>100.8%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	2,253	2,236		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,253</b>	<b>2,236</b>	<b>100.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	2,253	2,236		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,253</b>	<b>2,236</b>	<b>100.8%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The enrollment should be 2240. The cell is locked and won't let me change it above.

#### 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: -2.0% to +2.0%

##### 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.

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2021-22)	23,336,082.00	23,315,202.00	-0.1%	Met
1st Subsequent Year (2022-23)	22,857,307.00	23,460,482.00	2.6%	Not Met
2nd Subsequent Year (2023-24)	22,542,991.00	24,139,859.00	7.1%	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)

The reason for the lower projections is the District didn't have the P-1 certification yet nor had filed the P-1 to know that there is a slight increase in enrollment numbers, hence the flat enrollment growth projections. The District will continue to monitor the situation.



**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)	16,739,148.63	20,003,000.85	83.7%
Second Prior Year (2019-20)	17,256,959.66	20,295,442.36	85.0%
First Prior Year (2020-21)	16,535,189.99	19,906,575.20	83.1%
Historical Average Ratio:			83.9%

	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):	80.9% to 86.9%	80.9% to 86.9%	80.9% to 86.9%

**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)	17,001,833.00	19,952,405.00	85.2%	Met
1st Subsequent Year (2022-23)	11,646,715.00	11,646,715.00	100.0%	Not Met
2nd Subsequent Year (2023-24)	11,646,715.00	11,646,715.00	100.0%	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)

Due to the pandemic situation, the district has hired additional personnel to deal with cleaning, sanitation, and help students transition back to in-person learning last fiscal year;

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

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

DATA ENTRY: 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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	3,750,395.00	3,003,811.00	-19.9%	Yes
1st Subsequent Year (2022-23)	1,776,943.00	0.00	-100.0%	Yes
2nd Subsequent Year (2023-24)	1,031,775.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

Federal 2021-22 566,584.00 increase from 1st Interim 18.86% (grant accounted for as \$ are spent; more spending projected in FY22)  
Federal 2022-23 450,545.00 increase from 1st Interim 17.65% (grant accounted for as \$ are spent; more spending projected in FY22)  
Federal 2022-23 (79,407.00) No explanation required since below 5% -3.02%

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	3,636,531.00	2,704,615.00	-25.6%	Yes
1st Subsequent Year (2022-23)	739,488.00	0.00	-100.0%	Yes
2nd Subsequent Year (2023-24)	730,890.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

State 2021-22 931,916.00 34.46% (grant accounted for as \$ are spent; more spending projected in FY22)  
State 2022-23 (152,573.00)-5.64% (grant accounted for as \$ are spent; more spending projected in FY22)  
State 2022-23 (74,997.00)-2.62% No explanation required since below 5%

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	2,897,543.00	2,897,543.00	0.0%	No
1st Subsequent Year (2022-23)	2,352,378.00	0.00	-100.0%	Yes
2nd Subsequent Year (2023-24)	2,352,378.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

Local 2021-22 - 0.00% No explanation required since below 5% -3.02%  
Local 2022-23 (71,860.00)-2.48% No explanation required since below 5%  
Local 2022-23 (92,348.00)-3.11% No explanation required since below 5%

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	4,187,191.00	3,800,695.00	-9.2%	Yes
1st Subsequent Year (2022-23)	2,077,236.00	0.00	-100.0%	Yes
2nd Subsequent Year (2023-24)	2,160,326.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

Materials 2021-22 261,550.00 6.88% Continued COVID related expenses for distance learning and safety  
Materials 2022-23 (102,286.00)-2.69% No explanation required since below 5%  
Materials 2023-24 (102,286.00)-2.80% No explanation required since below 5%

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	3,434,253.00	3,172,703.00	-7.6%	Yes
1st Subsequent Year (2022-23)	3,307,156.00	0.00	-100.0%	Yes
2nd Subsequent Year (2023-24)	3,324,975.00	0.00	-100.0%	Yes

**Explanation:**  
(required if Yes)

Services 2021-22 261,550.00 8.24% Continued COVID related expenses for distance learning and safety  
Services 2022-23 33,230.95 1.05% No explanation required since below 5%  
Services 2023-24 (83,636.95)-4.64% No explanation required since below 5%

## 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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	10,284,469.00	8,605,969.00	-16.3%	Not Met
1st Subsequent Year (2022-23)	4,868,809.00	0.00	-100.0%	Not Met
2nd Subsequent Year (2023-24)	4,115,043.00	0.00	-100.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	7,621,444.00	6,973,398.00	-8.5%	Not Met
1st Subsequent Year (2022-23)	5,384,392.00	0.00	-100.0%	Not Met
2nd Subsequent Year (2023-24)	5,485,301.00	0.00	-100.0%	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.

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	Federal 2021-22 566,584.00 increase from 1st Interim 18.86% (grant accounted for as \$ are spent; more spending projected in FY22) Federal 2022-23 450,545.00 increase from 1st Interim 17.65% (grant accounted for as \$ are spent; more spending projected in FY22) Federal 2022-23 (79,407.00) No explanation required since below 5% -3.02%
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	State 2021-22 931,916.00 34.46% (grant accounted for as \$ are spent; more spending projected in FY22) State 2022-23 (152,573.00)-5.64% (grant accounted for as \$ are spent; more spending projected in FY22) State 2022-23 (74,997.00)-2.62% No explanation required since below 5%
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	Local 2021-22 - 0.00% No explanation required since below 5% -3.02% Local 2022-23 (71,860.00)-2.48% No explanation required since below 5% Local 2022-23 (92,348.00)-3.11% No explanation required since below 5%

- 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.

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	Materials 2021-22 261,550.00 6.88% Continued COVID related expenses for distance learning and safety Materials 2022-23 (102,286.00)-2.69% No explanation required since below 5% Materials 2023-24 (102,286.00)-2.80% No explanation required since below 5%
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	Services 2021-22 261,550.00 8.24% Continued COVID related expenses for distance learning and safety Services 2022-23 33,230.95 1.05% No explanation required since below 5% Services 2023-24 (83,636.95)-4.64% No explanation required since below 5%

## 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	946,482.00	1,028,316.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.5%	-85.7%	-185.7%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>0.8%</b>	<b>-28.6%</b>	<b>-61.9%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(625,215.00)	20,027,405.00	3.1%	Not Met
1st Subsequent Year (2022-23)	(11,646,715.00)	11,646,715.00	100.0%	Not Met
2nd Subsequent Year (2023-24)	(11,646,715.00)	11,646,715.00	100.0%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

Deficit Spending 2021-22-3.12% Increased expenses do to the pandemic situation  
Deficit Spending 2022-23-0.69% As can be seen, the percentages are projected to decrease as Ojai utilizes state grants another other resources to enhance the distance learning of the students.  
Deficit Spending 2023-24-0.15%

## 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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2021-22)	2,353,362.00	Met
1st Subsequent Year (2022-23)	(14,051,665.00)	Not Met
2nd Subsequent Year (2023-24)	(30,456,692.00)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:  
(required if NOT met)

Ojai is projecting ending balances of \$641,678 in 2022-23 and \$2,178,821

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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	8,201,991.00	Met

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,253	2,253	2,253
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

### 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):

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

No

- 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	0.00	0.00

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	31,549,388.00	16,405,027.00	16,405,027.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	31,549,388.00	16,405,027.00	16,405,027.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	946,481.64	492,150.81	492,150.81
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>946,481.64</b>	<b>492,150.81</b>	<b>492,150.81</b>

### 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	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
(Unrestricted resources 0000-1999 except Line 4)			
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)	450,000.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	333,920.00	(10,862,795.00)	(22,509,510.00)
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	(3,188,870.00)	(7,947,182.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	783,920.00	(14,051,665.00)	(30,456,692.00)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.48%	-85.65%	-185.65%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>946,481.64</b>	<b>492,150.81</b>	<b>492,150.81</b>
Status:	Not Met	Not Met	Not Met

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

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

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

Due to the pandemic and staff working tirelessly to provide better conditions of learning for students, maintaining a clean, safe facility with all of the sanitation and safety guidelines diligently being followed, the district is working hard to shore up deficit spending and utilize our CARES act funds to help students which aren't meeting standards or struggling to catch up after distance learning with additional tutors, instructional aides, etc.



## 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
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(4,726,077.00)	(4,985,789.00)	5.5%	259,712.00	Not Met
1st Subsequent Year (2022-23)	3,195,723.00	(4,720,585.00)	-247.7%	7,916,308.00	Not Met
2nd Subsequent Year (2023-24)	6,099,489.00	(4,825,337.00)	-179.1%	10,924,826.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	75,000.00	75,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	50,000.00	0.00	-100.0%	(50,000.00)	Not Met
2nd Subsequent Year (2023-24)	50,000.00	0.00	-100.0%	(50,000.00)	Not Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				<span style="border: 1px solid black; padding: 2px;">No</span>	

\* 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

Special education and the special needs of those students have only increased in size and scope of services.

- 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. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

Based on projections of cafeteria claims, the contribution to the cafeteria fund may not be necessary and will be transferred back to the GF.

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 commitments<sup>1</sup> 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.

<sup>1</sup> 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)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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	7400	640
Certificates of Participation				
General Obligation Bonds	25	Fund 51	Fund 510,511,512	51,555
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				52,195

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	18,942	17,638	640	0
Certificates of Participation				
General Obligation Bonds	2,255,460	915,000	925,000	925,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,274,402	932,638	925,640	925,000
Has total annual payment increased over prior year (2020-21)?				
	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
10,182,187.00	9,974,983.00
0.00	0.00
10,182,187.00	9,974,983.00

Actuarial	Actuarial

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7A)	Second Interim
622,522.00	622,522.00
622,522.00	622,522.00
622,522.00	622,522.00

- 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)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

529,700.00	529,700.00
529,700.00	529,700.00
529,700.00	529,700.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

529,700.00	529,700.00
529,700.00	529,700.00
529,700.00	529,700.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

31	31
31	31
31	31

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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 self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No
----

- b. If Yes to item 1a, have there been changes since 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
-----

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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


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?

No

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	117.5	122.5	118.6	108.7

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

No

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?

Yes

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?

No

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?

n/a

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)?

No

No

No

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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

91,609

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
1,641,236	17,068,860	1,775,161
100.0%	100.0%	1000.0%
	400.0%	400.0%

**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?

No		
----	--	--

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

--

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,641,236	1,706,868	110,697

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	No
No	No	No

**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.

No

### 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	117.6	122.5	118.6	108.7

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

No

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?

Yes

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?

No

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?

n/a

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)?

No

No

No

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

### Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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

### Negotiations Not Settled

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

7.822

7. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0

0

**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)
No	No	No

**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?

- If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

No		

--

**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)
No	No	No

**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)
No	No	No
No	No	No

**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?

No

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	107.3	120.5	117.5	110.2

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.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

#### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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")

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

#### Negotiations Not Settled

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

27,918

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
207,386	215,681	224,309
100.0%	100.0%	100.0%
	4.0%	

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
35,105	35,105	35,105
0.0%	0.0%	0.0%

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

## 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)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

No

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.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

Comments:  
(optional)

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

Second Interim  
2021-22 Actuals to Date  
Technical Review Checks

Ojai Unified

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

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - The following combinations for FUND and OBJECT are invalid. These account code combinations will not display in the fund forms and will result in an incorrect calculated ending fund balance (Object 979Z), causing the fund forms to be out of balance with Object 979Z. Your general ledger data must be corrected and the data reimported. If you believe these account code combinations are valid, please contact the CDE for assistance.

EXCEPTION

ACCOUNT	FUND	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
08-8210-0-1110-4000-5200	08	5200	11,927.50

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - The following combinations for FUNCTION and OBJECT are invalid. Your general ledger data must be corrected and the data reimported. If you believe these account code combinations are valid, please contact the CDE for assistance. EXCEPTION

ACCOUNT	FUNCTION	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
21-9010-0-0000-0000-5200	0000	5200	12.24

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED



INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Second Interim  
2021-22 Original Budget  
Technical Review Checks

Ojai Unified

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**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following resources: EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	6391	342,059.00	284,201.00	57,858.00

Explanation: This issue will be resolved and fixed with the adopted budget moving forward.

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

RESOURCE	OBJECTS	VALUE
6500	7221-7223	35,000.00

Explanation: This issue will be resolved and fixed with the adopted budget moving forward.

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.  
PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.  
PASSED

Checks Completed.

Second Interim  
2021-22 Original Budget  
Technical Review Checks

Ojai Unified

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)
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### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Révenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following resources: EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	6391	342,059.00	284,201.00	57,858.00

Explanation: This issue will be resolved and fixed with the adopted budget moving forward.

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

RESOURCE	OBJECTS	VALUE
6500	7221-7223	35,000.00

Explanation: This issue will be resolved and fixed with the adopted budget moving forward.

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED



CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.  
PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.  
PASSED

Checks Completed.

Second Interim  
2021-22 Projected Totals  
Technical Review Checks

Ojai Unified

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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

RESOURCE	OBJECTS	VALUE
6500	7221-7223	35,000.00

Explanation: This accounting error will be corrected and recorded in fund 10.

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and

Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

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: The district has provided a separate worksheet in which we will include in our submission packet.

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) EXCEPTION

<u>FORM</u>	<u>DEPENDENT ON FORM/GL</u>
01CSI	01I
MYPI	01I

Checks Completed.