



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# **THIRD INTERIM 2020-2021 FISCAL YEAR**

**PREPARED FOR  
BOARD OF EDUCATION MEETING  
MAY 26, 2021**

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File ID Number	21-1188
Introduction Date	5/26/2021
Enactment Number	21-0824
Enactment Date	5/26/2021 os



# Board Cover Memorandum

**To** Board of Education

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

**Meeting Date** May 26, 2021

**Subject** Third Interim Financial Report - Fiscal Year 2020-2021

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**Ask of the Board** Adoption by the Board of Education of Resolution No. 2021-0254– District’s Third Interim Financial Report for Fiscal Year 2020-2021, as of April 30, 2021, and Certification of said Report to the Alameda County Superintendent of Schools, submitted as a condition of the District certifying as “Qualified” on 2020-21 Second Interim report.

**Background** The California Education Code Sections 42131(e), requires school districts with qualified certification for the Second Interim to prepare a Third Interim Financial and Budgetary Report for the period ending April 30 with a projection of District’s ending fund and cash balances through the end of the fiscal Year

**Recommendation** Adoption by the Board of Education of Resolution No. 2021-0254– District’s Third Interim Financial Report for Fiscal Year 2020-2021, as of April 30, 2021, and Certification of said Report to the Alameda County Superintendent of Schools, submitted as a condition of the District certifying as “Qualified” on 2020-21 Second Interim report.

After the presentation of the 2021-22 Second Interim, the Alameda County Office of Education and our County Trustee noted in a memo to the District “per ACOE’s directive on their 1st Interim letter [,] that ‘Board-approved and identified budget-balancing solutions’ be included” in the multi-year projects at Third Interim and at 2021-22 budget adoption. “Specifically, I am requesting that the MYP for the combined \$58,583,000 for the 2022-23 Board Cover Memorandum Resolution 2021-0254 Page 3 fiscal year have explicit wording as to how the District plans to address the deficit defined as other adjustments in the 2nd interim report.” The Third Interim Budget report will be presented on May 26, 2021 and must include such explicit wording as directed.

After the discussion with the Budget and Finance Committee on May 13, 2021 and in response to the request for explicit language on how the District will address the deficit and the combined \$58,583,000, the District is not ready to provide exclusive language at this time regarding “how” it will address its deficit. The Board does; however, remain committed to balancing the District’s budget and is progressing in developing its strategy which includes analyzing and addressing a growing list of options and strategies. The District is unable to provide the specificity at this time

as the options list has not been fully analyzed and it is recognized that several options are already in progress as part of the District Fiscal Sustainability Plan and 2021-22 Budget Development process.

On April 28, 2021, The Board has approved Resolution Number 2021-0254, which includes ongoing reduction, a bridge plan, and a commitment to reduce positions retained by the use of one time money in 2021-22. The County's concerns also stemmed from the use of row B.10 on the Multi-Year projection which Districts have traditionally used to reflect the amount necessary to balance the budget which inevitably becomes the District target for reductions. The District did not or "plug" the deficit amount in Line B.10 for Third Interim. The District did include, as it did for Second Interim, the projected and now approved reductions in the 2021-22 Multi-Year as adopted by Resolution No 2021-0254 on April 28, 2021. The negative deficit in the 2022-23 fiscal year absent reductions of \$56.2M is reflected in line C, Net Increase (Decrease) in Fund Balance.

In preparation for the discussion regarding explicit language to be used in the Third Interim submission, a summary memo to the Board and Finance Committee was provided and lists the District's Board-Approved and identified budget balancing solutions. The District recognizes that this list is neither exhaustive nor may total the cumulative amount necessary to balance the budget. The District also considers the recent adoption of the Fiscal Sustainability Plan in February 2021, the District's Citywide Plan, and other strategies are part of the larger District-wide strategy which are in progress of being reviewed and identified for adoption during the 2022-23 Budget Development process.

**Attachment(s)**

- Resolution No. 2021-0254
- Form 01—Current Year (2020-2021) General Fund Combined
- Form 01—Current Year (2020-2021) General Fund Restricted
- Form 01—Current Year (2020-2021) General Fund Unrestricted
- Form A1—Average Daily Attendance
- Form Cash—Cash Flow Worksheet
- Form MYP1—Multiyear Projections for General Fund Combined
- Form MYP1—Multiyear Projections for General Fund Restricted
- Form MYP1—Multiyear Projections for General Fund Unrestricted
- Form MYP1—Multiyear Projections for General Fund Combined – No One Time Money
- Form MYP1—Multiyear Projections for General Fund Restricted – No One Time Money
- Form MYP1—Multiyear Projections for General Fund Unrestricted – No One Time Money
- Form TRC—Technical Review Checks
- Memo to the Budget and Finance Committee
- PowerPoint Presentation

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

**RESOLUTION NO. 2021-0254**

**Adopting District's Third Interim Financial Report for Fiscal Year  
2020-2021 and Certification of said Report to the Alameda County Superintendent of Schools  
as "Qualified" as of the 2021-22 Second Interim Report**

**WHEREAS**, the Board of Education of the Oakland Unified School District by action herein is approving the District's 2020-2021 Third Interim Financial Report, in the balance sum of \$66,569,103 for the General Fund and is authorizing submission of the same to the Alameda County Superintendent of Schools, as required by law; and

**WHEREAS**, California Education Code Section 42131(e) requires district's to submit to the County Superintendent of Schools a Third Interim Financial Report when the District certifies or the County determines as of the Second Interim report of that year that the District is qualified or negative, detailing projection of receipts and expenditures in a Fiscal year including a statement as to whether the district can meet its financial obligations in subsequent years; and

**WHEREAS**, the Third Interim Financial Report for the Quarter ending April 30, 2021 for the Oakland Unified School District is due to the County Superintendent of Schools on June 1, 2021 and in the SACS Report attached shows that the District is not currently insolvent and is not likely to become insolvent during the current year, provided it does not permit its expenditures to exceed its revenues and shows that the District must timely take prudent actions in the coming months culminating on or before June 30, 2021 in order to remain solvent in Fiscal Year 2020-2021 and subsequent years,

**WHEREAS**, the District has identified Budget Balancing solutions and is in active discussion with the Governing Board and stakeholders, the District only included the Budget Balancing solutions that have been adopted and approved in its multi-year projection and has reflected its projected deficit as unadjusted accordingly,

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** that the Board of Education hereby approves the District's Third Interim Financial Report for Fiscal Year 2020-2021 and Certification of said Report to the Alameda County Superintendent of Schools as "Qualified on 2020-21 Second Interim report.

**Passed by the following vote this 26<sup>th</sup> day of May, 2021:**

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Gary Yee, Aimee Eng, VanCedric Williams, Mike Hutchinson, Clifford Thompson, Vice President Benjamin "Sam" Davis, President Shanthi Gonzales

NOES: None

ABSTAINED: None

RECUSE: None

ABSENT: Student Directors: Jessica Ramos, Samantha Pal

**CERTIFICATION**

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 26<sup>th</sup> Day of May, 2021.

**OAKLAND UNIFIED SCHOOL DISTRICT**




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Shanthi Gonzales  
President, Board of Education




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Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education

Legislative File	
File ID Number:	<b>21-1188</b>
Introduction Date:	<b>5/26/2021</b>
Enactment Number:	21-0824
Enactment Date:	5/26/2021
By:	OS

# **EXECUTIVE SUMMARY**



**TO:** Board of Education

**FROM:** Kyla Trammell-Johnson, Superintendent  
Lisa Grant Dawson, Chief Business Officer  
Omaira Reyna, Budget & Finance Director  
Ryan Nguyen, Controller

**DATE:** May 26, 2021

**RE:** Executive Summary- 2020-21 Third Interim

**Overview:**

The Third Interim Financial Statements or End of Year Projection Report are the third set of financial statements that Pursuant to *EC* Section 42131(e) school districts must submit if filing a qualified or negative certification by second interim. The report is not as expansive as the first and second interim reports, but is an opportunity for District's to revise its end of year estimates for the General Fund and any other fund projected to have a negative fund balance. The Third Interim also provides the opportunity to make recommendations for adjustments prior to budget adoption for the new year. The statements are prepared as of April 30<sup>th</sup> and submitted to the County Office of Education by June 1st.

The documents required for submission are as follows:

- Form AI—Average Daily Attendance
- Form 01—General Fund [*County School Service Fund*]*—Statement of Revenues, Expenditures, and Changes in Fund Balance including assumptions.*
- Financial statement (fund form) for every fund other than General Fund projecting a negative fund balance.
- Form CASH—Cash Flow Worksheet
- Form MYPI—Multiyear Projections including assumptions.
- Form MYPIO—Multiyear Projections for any fund other than the General Fund [*County School Service Fund*] projecting a negative fund balance.
- Technical Review Checklists for original budget and projected year totals data types, with all fatal exceptions cleared and valid warning exceptions explained.

The Third Interim reflects the changes to the District's budget since Second Interim. The multi-faceted and unprecedented changes in the budget continued during this period in response to the pandemic, where

clarity and award notification of new allocations of onetime resources and ensuring that accelerated learning, safety, and that the District is operating with new and existing expectations and assurances.

The Third Interim includes the following assumptions for the General and all Applicable Funds and has not changed since Second Interim:

<b>OUSD 2020-21 Third Interim Assumptions**</b>				
Year	2020-21	2021-22	2022-23	
Cost of Living Adjustment (COLA)	0.00%	3.84%	1.28%	
Enrollment	35,441	35,034	34,734	
Attendance (ADA)	33,911	33,911	32,838	
Enrollment to ADA % *	96%	97%	95%	
Unduplicated Pupil Count	75.81	75.54	75.61	
Salary and Negotiated Increases Adjusted - Of	3.0%	2.5%		
Step & Column	1.3%	1.3%	1.3%	
Mandatories & Benefits - Certificated	24.11%	23.88%	26.06%	
Mandatories & Benefits - Classified	34.86%	37.16%	40.46%	

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

\*\* Due to the timing of the Third Interim, the District is not using all of the projected changes from May Revise/STRS & SUI for the Third Interim projection, but is including all changes in the adopted budget.

The analysis of the Third Interim is being presented at the Governing Board meeting on May 26, 2020. The following summary provides the major adjustments to the General Fund since Second Interim.

**General Fund**

The General Fund summary of beginning and ending fund balance is as follows:



**2020-21 Second Interim Fund Balance Summary**

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 408,526,691	\$ 264,977,980	\$ 673,504,671
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 315,439,309	\$ 354,363,898	\$ 669,803,206
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 93,087,382	\$ (89,385,917)	\$ 3,701,465
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (74,245,022)	\$ 75,336,462	\$ 1,091,440
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>	\$ 18,842,361	\$ (14,049,456)	\$ 4,792,905
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,817	\$ 33,401,934	\$ 66,445,751
<b>2) Ending Balance, June 30 (E + F1e)</b>	\$ 51,886,178	\$ 19,352,479	\$ 71,238,656

**Revenues**

- Unrestricted General Fund revenues have remained constant since Third Interim, where Restricted revenues increased by \$48MM which was driven primarily from recognizing revenues from Assembly Bill (AB) 86 Funding of \$39.5M and new restricted grant allocations.

**Expenditures**

- Unrestricted
  - The main drivers of change are a reduction in the projected expenditures of \$16M which is derived by analyzing the budget versus current and projected expenditures and encumbrances. The main drivers for these projected reductions are due to us operating at a limited in person capacity, which differed from a budget that was built with pre-pandemic “normal” operations. This onetime cost avoidance was anticipated; however, it was not known how much we may avoid or need to spend to support changing needs as a result of the pandemic and future re-opening needs. This was especially true as in the fall, the cost avoidance was the most significant financial strategy the District had in solving how we were going to manage new and excess expenditures prior to the announcement in late December of additional onetime resources. The resources from the onetime cost avoidance are listed in the designations section of the Unrestricted General Fund.

Though as of Third Interim, this is a projection, it is recommended that we retain this onetime upside as we move forward in this pathway of returning to a new normal as a

school District and strategically use these resources for onetime needs to support the District's ongoing financial and operational needs. These options will be presented as a part of the Adopted budget and will include paying off existing liabilities that range from penalties from the Internal Revenue Service, Franchise Tax Board, and the Employment Development Department of \$490K, vacation liability of \$13M (which the total would not be required to be paid off, and other areas that will improve the health and sustainability of the District. The final amount will be known once the District closes its books and presents the Unaudited Actuals.

This analysis of appropriate use of this cost avoidance would also include any liabilities due to the General Fund from other funds, as we did at Second Interim with Fund 13, Student Nutrition, paying off its outstanding liability to the General Fund. The Child Development Fund is an example of where we also anticipate upside as with the operating expenditures of many other funds. A formal list is being compiled for consideration and recommendation as we finalize the budget and close out the year.

#### Restricted

- The Restricted Expenditures reflect an increase since second interim of \$8M in expenditures as we continue to update and modify budgets of restricted onetime pandemic resources and recognize new revenue and coinciding projected expenditures in the following resources:
  - Resource 5846 – STEP Safety Education - \$508K
  - Resource 6546 – Mental Health Grant - \$2M
  - Resource 7812 – Early Literacy Grant - \$5.9M

The District did not make significant reductions to reflect Cost Avoidance for its restricted programs as of Third Interim. These amounts would be naturally reserved to reflect a zero profit and loss balance due to the nature of restricted funding. We do expect and anticipate upside in many areas, as some grants were just awarded and received and like the Unrestricted General Fund, the budgets were built with an in person “normal” pre-pandemic format. The carryover from most of these unspent funds will be considered available in the new year

- Multi-Year Projection
  - The District's Multi Year-Projection reflects the District's Projected Year for 2020-21 and two additional years 2021-22 and 2022-23. In addition to the assumptions listed above, the Unrestricted Multi-Year Projection includes the proposed budget options and bridge plan for the 2021-22 Budget, which was approved by the board on [April 28, 2021](#) to address the

projected to have a \$16M deficit. The Multi-Year also reflects the reduction now needed in 2022-23 as of second interim of \$55.6M.

The Restricted Multi-Year Projection also includes the onetime ESSER II funding of \$57M and the proposed use of \$11M of ESSER II in Bridge Plan funding which was presented at Second Interim and now also reflects in the 2020-21 budget, the increased revenue of Assembly Bill (AB) 86 Funds of \$39.5M.

The District also provided a view of what going forward will be a Multi-Year Projection without the onetime funding to continue to provide visibility to the obligation to continuing our strong commitment to achieve fiscal sustainability and re-invest with onetime resources to propel our ongoing efforts and strategies. A summary of the MYP is below:

**2020-21 Third Interim MYP Fund Balance Summary - Unrestricted**

	2020-21 Unrestricted	2021-22 Unrestricted	2022-23 Unrestricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 408,829,931	\$ 406,527,043	\$ 401,903,413
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 297,709,178	\$ 320,361,407	\$ 330,856,455
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 111,120,753	\$ 86,165,636	\$ 71,046,958
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (74,876,237)	\$ (67,361,393)	\$ (82,020,807)
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>	\$ 36,244,516	\$ 18,804,243	\$ (10,973,849)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,818	\$ 69,288,335	\$ 88,092,578
<b>2) Ending Balance, June 30 (E + F1e)</b>	<b>\$ 69,288,335</b>	<b>\$ 88,092,578</b>	<b>\$ 77,118,729</b>



**2020-21 Third Interim MYP Fund Balance Summary - Restricted**

	2020-21 Restricted	2021-22 Restricted	2022-23 Restricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 313,061,516	\$ 333,678,004	\$ 222,499,579
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 362,547,173	\$ 384,304,011	\$ 349,509,253
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ (49,485,657)	\$ (50,626,007)	\$ (127,009,674)
<b>D. Other Financing Sources/Uses</b>		0	
4) Total, Other Financing Sources/Uses	\$ 75,188,989	\$ 78,674,145	\$ 82,333,559
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 25,703,332	\$ 28,048,138	\$ (44,676,115)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,484,682	\$ 59,188,014	\$ 87,236,152
2) Ending Balance, June 30 (E + F1e)	\$ 59,188,014	\$ 87,236,152	\$ 42,560,037

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**2020-21 Third Interim MYP Fund Balance Summary - Combined**

	2020-21 Combined	2021-22 Combined	2022-23 Combined
<b>A. Revenues</b>			
5) Total Revenues	\$ 721,891,447	\$ 740,205,047	\$ 624,402,992
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 660,256,351	\$ 704,665,418	\$ 680,365,708
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 61,635,096	\$ 35,539,629	\$ (55,962,716)
<b>D. Other Financing Sources/Uses</b>		0	
4) Total, Other Financing Sources/Uses	\$ 312,752	\$ 11,312,752	\$ 312,752
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 61,947,848	\$ 46,852,381	\$ (55,649,964)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 66,528,500	\$ 128,476,348	\$ 175,328,729
2) Ending Balance, June 30 (E + F1e)	\$ 128,476,348	\$ 175,328,729	\$ 119,678,765

- Cash Flow
  - In addition to the various impacts to the District's budget, we have also been managing the state deferrals impacting our cash flow from our Local Control Funding Formula allocation. The District completed its State Intercept loan process, hosted by the California School Finance Authority, met its intent as noted at Second Interim to initiate our first allocation for receipt in April 2021, and the District received its first \$35M portion of the loan. Our negative cash projection at Second Interim was \$34M and our ending cash as of Third Interim is \$125.7M. The State Intercept loan will be repaid against the District's deferred apportionments from July – November 2021 and includes the District's existing state loan payment.

## Conclusion

As the year concludes, the District is on task to present its adopted budget with a public hearing on June 16, 2021 and adoption scheduled for June 30, 2021. We continue to work with the Board to improve the financial sustainability and operational fortitude of the District while staying focused on the impact our resources and decision make on the lives of our students for generations to come.

Sincerely,



Lisa Grant-Dawson  
Chief Business Officer

**FORM 01**

**GENERAL SUMMARY**  
**(UNRESTRICTED, RESTRICTED**  
**& COMBINED UNRESTRICTED/**  
**RESTRICTED FORMAT)**

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	349,164,007.00	380,426,049.00	280,441,337.72	380,426,049.00	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	6,453,235.00	22,364,234.00	5,125,560.02	22,364,234.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,271,774.00	5,736,408.00	3,741,852.08	6,039,648.00	303,240.00	5.3%
5) TOTAL, REVENUES			360,889,016.00	408,526,691.00	289,308,749.82	408,829,931.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	132,320,824.00	139,968,447.00	118,291,919.27	135,607,329.00	4,361,118.00	3.1%
2) Classified Salaries		2000-2999	47,046,228.00	50,737,524.00	40,172,687.39	48,333,361.00	2,404,163.00	4.7%
3) Employee Benefits		3000-3999	84,385,097.00	87,453,884.00	73,376,140.79	82,668,728.00	4,785,156.00	5.5%
4) Books and Supplies		4000-4999	4,194,947.00	10,363,204.00	2,711,348.65	6,640,585.00	3,722,619.00	35.9%
5) Services and Other Operating Expenditures		5000-5999	19,704,051.00	27,697,092.00	20,840,267.14	26,126,690.00	1,570,402.00	5.7%
6) Capital Outlay		6000-6999	115,000.00	333,181.00	343,691.48	447,931.00	(114,750.00)	-34.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,985,437.00	5,993,882.00	10,821,087.80	6,053,654.00	(59,772.00)	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,566,064.00)	(7,107,905.00)	(1,974,745.30)	(8,169,100.00)	1,061,195.00	-14.9%
9) TOTAL, EXPENDITURES			288,185,520.00	315,439,309.00	264,582,397.22	297,709,178.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			72,703,496.00	93,087,382.00	24,726,352.60	111,120,753.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	264,067.00	1,091,440.00	264,067.00	289,286.00	(802,154.00)	-73.5%
b) Transfers Out		7600-7629	1,600,000.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	23,465.81	23,466.00	23,466.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(75,376,579.00)	(75,336,462.00)	(6,439.64)	(75,188,989.00)	147,473.00	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,712,512.00)	(74,245,022.00)	281,093.17	(74,876,237.00)		

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>			(4,009,016.00)	18,842,360.00	25,007,445.77	36,244,516.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,487,127.00	33,043,818.00		33,043,818.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,487,127.00	33,043,818.00		33,043,818.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,487,127.00	33,043,818.00		33,043,818.00		
2) Ending Balance, June 30 (E + F1e)			24,478,111.00	51,886,178.00		69,288,334.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	150,000.00		150,000.00		
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	12,746,376.44	7,530,324.00		41,179,711.00		
ECE Rentals	0000	9780	70,374.00					
Charlter Leases	0000	9780	2,283,187.00					
Health & Welfare	0000	9780	4,001,789.00					
Stalte Dated Warrants	0000	9780	1,681,497.00					
Additional 1% Reserve	0000	9780	4,709,529.44					
Stale Dated Warrants	0000	9780		841,026.00				
Additional 1% Reserve for Economic U	0000	9780		6,689,298.00				
Stale Dated Warrants	0000	9780				782,249.00		
Additional 1% Reserve	0000	9780				6,602,564.00		
Resource 0040 AB1840 One Time Allo	0000	9780				16,009,000.00		
2021-22 COVID-19 General Fund Cost	0000	9780				1,079,969.00		
3rd Interim Cost Avoidance Estimate R	0000	9780				9,273,194.00		
3rd Interim Cost Avoidance Estimate R	0000	9780				366,458.00		
3rd Interim Cost Avoidance Estimate R	0000	9780				68,837.00		
3rd Interim Cost Avoidance Estimate R	0000	9780				5,807,460.00		
3rd Interim Cost Avoidance Estimate R	0000	9780				797,652.00		
3rd Interim Cost Avoidance Estimate R	0000	9780				42,822.00		
3rd Interim Cost Avoidance Estimate R	0000	9780				69,313.00		
3rd Interim Cost Avoidance Estimate R	0000	9780				241,106.00		
3rd Interim Cost Avoidance Estimate R	0000	9780				39,087.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,560,544.56	13,378,596.00		13,205,127.00		
Unassigned/Unappropriated Amount		9790	171,190.00	30,827,258.00		14,753,496.00		

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	198,761,761.00	200,577,934.00	133,401,994.00	200,577,934.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	42,704,846.00	57,447,642.00	43,019,467.00	57,447,642.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	669,318.00	334,658.97	669,318.00	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	1,941,806.00	1,816,921.24	1,941,806.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,818,866.00	79,529,871.00	80,828,715.10	79,529,871.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,169,200.00	7,836,506.00	5,963,908.27	7,836,506.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(491,383.00)	(78,262.33)	(491,383.00)	0.00	0.0%
Supplemental Taxes		8044	2,688,400.00	2,328,770.00	2,460,312.02	2,328,770.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	52,905,742.00	47,692,501.00	30,121,806.99	47,692,501.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	25,991,487.00	14,908,353.46	25,991,487.00	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			385,048,815.00	423,524,452.00	312,777,874.72	423,524,452.00	0.00	0.0%
<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	(35,884,808.00)	(43,098,403.00)	(32,336,537.00)	(43,098,403.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			349,164,007.00	380,426,049.00	280,441,337.72	380,426,049.00	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	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,297,747.00	1,297,747.00	1,362,597.00	1,297,747.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,155,488.00	5,057,487.00	3,603,500.02	5,057,487.00	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	0.00	16,009,000.00	159,463.00	16,009,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,453,235.00</b>	<b>22,364,234.00</b>	<b>5,125,560.02</b>	<b>22,364,234.00</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	497,965.00	497,965.00	58,999.64	2,443,198.00	1,945,233.00	390.6%
Interest		8660	828,000.00	828,000.00	892,343.40	1,430,000.00	602,000.00	72.7%
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	1,198,822.00	1,198,822.00	0.00	1,359,510.00	160,688.00	13.4%
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		
All Other Local Revenue		8699	2,746,987.00	3,211,621.00	2,715,509.04	806,940.00	(2,404,681.00)	-74.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	75,000.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,271,774.00</b>	<b>5,736,408.00</b>	<b>3,741,852.08</b>	<b>6,039,648.00</b>	<b>303,240.00</b>	<b>5.3%</b>
<b>TOTAL, REVENUES</b>			<b>360,889,016.00</b>	<b>408,526,691.00</b>	<b>289,308,749.82</b>	<b>408,829,931.00</b>	<b>303,240.00</b>	<b>0.1%</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)
Certificated Teachers' Salaries		1100	108,146,114.00	112,979,326.00	95,578,546.94	108,751,781.00	4,227,545.00	3.7%
Certificated Pupil Support Salaries		1200	5,089,695.00	5,114,191.00	4,792,090.68	5,402,766.00	(288,575.00)	-5.6%
Certificated Supervisors' and Administrators' Salaries		1300	18,772,388.00	20,966,728.00	17,286,670.33	20,544,580.00	422,148.00	2.0%
Other Certificated Salaries		1900	312,627.00	908,202.00	634,611.32	908,202.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>132,320,824.00</b>	<b>139,968,447.00</b>	<b>118,291,919.27</b>	<b>135,607,329.00</b>	<b>4,361,118.00</b>	<b>3.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	338,758.00	580,434.00	415,125.58	551,606.00	28,828.00	5.0%
Classified Support Salaries		2200	16,638,611.00	18,536,964.00	14,103,968.78	16,890,611.00	1,646,353.00	8.9%
Classified Supervisors' and Administrators' Salaries		2300	16,701,614.00	17,205,846.00	14,643,746.02	17,445,320.00	(239,474.00)	-1.4%
Clerical, Technical and Office Salaries		2400	12,146,077.00	13,246,825.00	10,215,779.80	12,391,797.00	855,028.00	6.5%
Other Classified Salaries		2900	1,221,168.00	1,167,455.00	794,067.21	1,054,027.00	113,428.00	9.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>47,046,228.00</b>	<b>50,737,524.00</b>	<b>40,172,687.39</b>	<b>48,333,361.00</b>	<b>2,404,163.00</b>	<b>4.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	21,369,813.00	20,120,998.00	18,576,026.21	18,890,956.00	1,230,042.00	6.1%
PERS		3201-3202	9,574,419.00	10,702,892.00	7,347,951.05	8,949,640.00	1,753,252.00	16.4%
OASDI/Medicare/Alternative		3301-3302	4,406,661.00	6,282,952.00	4,677,814.03	5,588,251.00	694,701.00	11.1%
Health and Welfare Benefits		3401-3402	36,669,243.00	36,519,440.00	31,652,747.70	35,910,610.00	608,830.00	1.7%
Unemployment Insurance		3501-3502	123,110.00	179,109.00	151,441.63	175,655.00	3,454.00	1.9%
Workers' Compensation		3601-3602	10,709,847.00	11,500,817.00	9,497,023.25	11,011,660.00	489,157.00	4.3%
OPEB, Allocated		3701-3702	2,157.00	2,147.00	130,563.28	8,802.00	(6,655.00)	-310.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,529,847.00	2,145,529.00	1,342,573.64	2,133,154.00	12,375.00	0.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>84,385,097.00</b>	<b>87,453,884.00</b>	<b>73,376,140.79</b>	<b>82,668,728.00</b>	<b>4,785,156.00</b>	<b>5.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	759,294.00	742,098.00	6,953.37	7,080.00	735,018.00	99.0%
Books and Other Reference Materials		4200	160,707.00	284,348.00	227,604.96	374,239.00	(89,891.00)	-31.6%
Materials and Supplies		4300	2,066,941.00	8,551,891.00	2,107,169.27	5,046,699.00	3,505,192.00	41.0%
Noncapitalized Equipment		4400	1,208,005.00	784,867.00	369,621.05	1,212,567.00	(427,700.00)	-54.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,194,947.00</b>	<b>10,363,204.00</b>	<b>2,711,348.65</b>	<b>6,640,585.00</b>	<b>3,722,619.00</b>	<b>35.9%</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	315,136.00	243,109.00	29,995.31	66,157.00	176,952.00	72.8%
Dues and Memberships		5300	496,128.00	572,831.00	534,581.32	563,861.00	8,970.00	1.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,399,783.00	7,689,755.00	5,794,747.86	6,750,684.00	939,071.00	12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	796,056.00	853,976.00	481,541.45	758,557.00	95,419.00	11.2%
Transfers of Direct Costs		5710	(539,209.00)	(208,290.00)	(186,375.00)	(178,366.00)	(29,924.00)	14.4%
Transfers of Direct Costs - Interfund		5750	(505,749.00)	(185,749.00)	(312,157.56)	(271,799.00)	86,050.00	-46.3%
Professional/Consulting Services and Operating Expenditures		5800	7,290,314.00	16,462,331.00	12,864,646.24	16,169,605.00	292,726.00	1.8%
Communications		5900	2,451,592.00	2,269,129.00	1,633,287.52	2,267,991.00	1,138.00	0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,704,051.00</b>	<b>27,697,092.00</b>	<b>20,840,267.14</b>	<b>26,126,690.00</b>	<b>1,570,402.00</b>	<b>5.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	50,000.00	50,000.00	21,655.00	21,655.00	28,345.00	56.7%
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	65,000.00	283,181.00	322,036.48	426,276.00	(143,095.00)	-50.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			115,000.00	333,181.00	343,691.48	447,931.00	(114,750.00)	-34.4%
<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	59,772.00	59,772.00	(59,772.00)	New
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	8,445.00	5,580.00	8,445.00	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	410,566.00	410,566.00	5,106,190.88	410,566.00	0.00	0.0%
Other Debt Service - Principal		7439	5,574,871.00	5,574,871.00	5,649,544.92	5,574,871.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			5,985,437.00	5,993,882.00	10,821,087.80	6,053,654.00	(59,772.00)	-1.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,941,858.00)	(5,035,866.00)	(1,343,621.81)	(5,165,434.00)	129,568.00	-2.6%
Transfers of Indirect Costs - Interfund		7350	(1,624,206.00)	(2,072,039.00)	(631,123.49)	(3,003,666.00)	931,627.00	-45.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(5,566,064.00)	(7,107,905.00)	(1,974,745.30)	(8,169,100.00)	1,061,195.00	-14.9%
<b>TOTAL, EXPENDITURES</b>			288,185,520.00	315,439,309.00	264,582,397.22	297,709,178.00	17,730,131.00	5.6%

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	264,067.00	1,091,440.00	264,067.00	289,286.00	(802,154.00)	-73.5%
(a) TOTAL, INTERFUND TRANSFERS IN			264,067.00	1,091,440.00	264,067.00	289,286.00	(802,154.00)	-73.5%
<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	1,600,000.00	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			1,600,000.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	23,465.81	23,466.00	23,466.00	New
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 Capital 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	23,465.81	23,466.00	23,466.00	New
<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	(80,198,995.00)	(80,152,438.00)	0.00	(80,004,965.00)	147,473.00	-0.2%
Contributions from Restricted Revenues		8990	4,822,416.00	4,815,976.00	(6,439.64)	4,815,976.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(75,376,579.00)	(75,336,462.00)	(6,439.64)	(75,188,989.00)	147,473.00	-0.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(76,712,512.00)	(74,245,022.00)	281,093.17	(74,876,237.00)	(631,215.00)	0.9%

**FORM A1**  
**AVERAGE DAILY**  
**ATTENDANCE**

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)	33,897.23	33,897.23	33,911.00	33,911.00	13.77	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>	33,897.23	33,897.23	33,911.00	33,911.00	13.77	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>	33,897.23	33,897.23	33,911.00	33,911.00	13.77	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>						

**FORM CASH  
CASH FLOW  
WORKSHEET**

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
<b>A. BEGINNING CASH</b>			51,217,883.00	81,459,219.00	65,368,627.00	97,629,279.00	69,577,782.00	117,890,588.00	128,959,241.70	100,579,221.70	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		10,573,351.00	10,573,351.00	35,424,308.00	19,032,032.00	19,032,032.00	35,424,307.00	19,032,032.00	8,716,734.00	
	8020-8079		720,225.00	5,678,001.00	4,985,158.00	0.00	61,285,544.00	(6,213,489.00)	1,019,497.00	6,173,826.00	
	8080-8099		0.00	(2,271,308.00)	(4,542,621.00)	(2,941,663.00)	(3,115,167.00)	(3,028,415.00)	(1,778,871.00)	(3,028,415.00)	
	8100-8299		93,539.00	3,624,643.00	35,211,455.00	(737,343.00)	88,254.00	8,135,706.00	6,838,549.00	682,163.00	
	8300-8599		1,203,454.00	2,560,965.00	8,936,195.00	3,397,830.00	4,084,391.00	10,954,890.00	2,615,621.00	877,475.00	
	8600-8799		11,085,991.00	2,956,911.00	692,917.00	1,028,250.00	24,223,826.00	11,576,109.00	878,366.00	780,832.00	
	8910-8929					264,067.00					
	8930-8979			3,129.00	61.00		8,762.00			0.00	
<b>TOTAL RECEIPTS</b>			23,676,560.00	23,125,692.00	80,707,473.00	20,043,173.00	105,607,642.00	56,849,108.00	28,605,194.00	14,202,615.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		3,391,159.00	18,376,628.00	20,830,508.00	18,922,760.00	18,990,267.00	19,197,248.88	20,102,727.00	19,950,395.00	
	2000-2999		4,914,469.00	6,178,420.00	11,350,737.00	8,027,337.00	8,015,796.00	8,727,559.29	8,195,345.00	7,942,157.00	
	3000-3999		4,500,839.00	11,886,013.00	13,548,806.00	13,504,782.00	13,520,002.00	13,352,136.30	13,488,521.00	13,447,485.00	
	4000-4999		(22,233.00)	382,244.00	1,696,176.00	2,424,365.00	4,554,420.00	9,669,401.48	147,683.00	2,300,116.00	
	5000-5999		(62,257.00)	2,350,479.00	2,607,790.00	4,132,594.00	10,406,305.00	8,009,135.15	4,661,223.00	8,709,109.00	
	6000-6599		(440.00)	440.00	28,169.00	7,817.00	12,523.00	448,780.27	55,981.00	0.00	
	7000-7499		549,795.00	550,426.00	523,543.00	389,282.00	796,990.00	553,288.93	417,513.00	477.00	
	7600-7629										
	7630-7699										
<b>TOTAL DISBURSEMENTS</b>			13,271,332.00	39,724,650.00	50,585,729.00	47,408,937.00	56,296,303.00	59,957,550.30	47,068,993.00	52,349,739.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	483,185.28	0.00	0.00	0.00	5,919.00	(596,865.00)	1,600.00	1,523.00	2,122.00	
	9200-9299	77,794,510.42	54,054,765.00	2,324,479.00	9,187,138.00	1,989,985.00	2,064,922.00	3,957,997.00	247,717.00	217,192.00	
	9310	76,804.00	0.00	1.00	0.00	(2,500,000.00)	(2,500,000.00)			(1,923,197.00)	
	9320										
	9330										
	9340										
	9490										
<b>SUBTOTAL</b>			78,354,499.70	54,054,765.00	2,324,480.00	9,187,138.00	(504,096.00)	(1,031,943.00)	3,959,597.00	249,240.00	(1,703,883.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	54,758,724.00	34,188,621.00	1,799,030.00	(140,709.00)	181,637.00	(33,410.00)	(10,217,499.00)	10,165,461.00	1,613,377.00	
	9610	4,395,424.00	30,036.00	17,084.00	4,348,304.00	0.00	0.00	0.00	0.00		
	9640	0.00									
	9650	2,840,635.00	0.00	0.00	2,840,635.00	0.00	0.00	0.00	0.00		
	9690									40,765.00	
<b>SUBTOTAL</b>			61,994,783.00	34,218,657.00	1,816,114.00	7,048,230.00	181,637.00	(33,410.00)	(10,217,499.00)	10,165,461.00	1,654,142.00
<u>Nonoperating</u>											
	9910										
<b>TOTAL BALANCE SHEET ITEMS</b>			16,359,716.70	19,836,108.00	508,366.00	2,138,908.00	(685,733.00)	(998,533.00)	14,177,096.00	(9,916,221.00)	(3,358,025.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			30,241,336.00	(16,090,592.00)	32,260,652.00	(28,051,497.00)	48,312,806.00	11,068,653.70	(28,380,020.00)	(41,505,149.00)	
<b>F. ENDING CASH (A + E)</b>			81,459,219.00	65,368,627.00	97,629,279.00	69,577,782.00	117,890,588.00	128,959,241.70	100,579,221.70	59,074,072.70	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		59,074,072.70	125,651,062.70	100,275,400.70	51,621,713.70				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
	8010-8019	14,503,344.00	4,109,970.00	16,854,214.00	64,749,901.00			258,025,576.00	258,025,576.00
	8020-8079	82,759,767.00	(20,052,113.00)	14,800,075.00	14,342,387.00			165,498,878.00	165,498,876.00
	8080-8099	(7,001,045.00)	(1,570,968.00)	(2,947,626.00)	(7,390,691.00)			(39,616,790.00)	(39,616,790.00)
	8100-8299	338,828.00	6,963,022.00	4,269,244.00	39,151,901.00			104,659,961.00	104,659,960.00
	8300-8599	5,029,498.00	2,609,070.00	3,116,241.00	104,210,242.00			149,595,872.00	149,595,873.00
	8600-8799	21,923,705.00	1,241,240.00	5,115,441.00	2,224,363.00			83,727,951.00	83,727,952.00
	8910-8929			25,219.00				289,286.00	289,286.00
	8930-8979		11,514.00					23,466.00	23,466.00
	<b>TOTAL RECEIPTS</b>	<b>117,554,097.00</b>	<b>(6,688,265.00)</b>	<b>41,232,808.00</b>	<b>217,288,103.00</b>	<b>0.00</b>	<b>0.00</b>	<b>722,204,200.00</b>	<b>722,204,199.00</b>
<b>C. DISBURSEMENTS</b>									
	1000-1999	20,045,515.00	20,025,437.00	23,565,464.00	9,553,464.00			212,951,572.88	212,951,572.00
	2000-2999	8,293,204.00	8,212,179.00	9,348,162.00	10,047,164.00			99,252,529.29	99,252,530.00
	3000-3999	13,427,582.00	13,260,553.00	15,194,100.00	36,960,138.00			176,090,957.30	176,090,958.00
	4000-4999	3,173,590.00	2,922,725.00	8,144,486.00	33,024,318.00			68,417,291.48	68,417,291.00
	5000-5999	7,937,393.00	10,780,197.00	8,999,849.00	24,008,559.00			92,540,376.15	92,540,376.00
	6000-6599	284,414.00	35,442.00	32,179.00	834,298.00			1,739,603.27	1,739,603.00
	7000-7499	(277,838.00)	6,957,248.00	88,840.00	(1,285,545.00)			9,264,019.93	9,264,021.00
	7600-7629							0.00	0.00
	7630-7699							0.00	0.00
	<b>TOTAL DISBURSEMENTS</b>	<b>52,883,860.00</b>	<b>62,193,781.00</b>	<b>65,373,080.00</b>	<b>113,142,396.00</b>	<b>0.00</b>	<b>0.00</b>	<b>660,256,350.30</b>	<b>660,256,351.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
	9111-9199	6,721.00	903,142.00		0.00			324,162.00	
	9200-9299	2,786,705.00	410,849.00	0.00	(37,257,878.00)			39,983,871.00	
	9310		7,000,000.00		0.00			76,804.00	
	9320							0.00	
	9330							0.00	
	9340							0.00	
	9490			(24,513,415.00)	(8,930,856.00)			(33,444,271.00)	
	<b>SUBTOTAL</b>	<b>2,793,426.00</b>	<b>8,313,991.00</b>	<b>(24,513,415.00)</b>	<b>(46,188,734.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>6,940,566.00</b>	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599	886,673.00	708,140.00	0.00	(18,932,253.00)			20,219,068.00	
	9610							4,395,424.00	
	9640		(35,900,533.00)					(35,900,533.00)	
	9650				2,840,635.00			5,681,270.00	
	9690				(52,000.00)			(11,235.00)	
	<b>SUBTOTAL</b>	<b>886,673.00</b>	<b>(35,192,393.00)</b>	<b>0.00</b>	<b>(16,143,618.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,616,006.00)</b>	
<u>Nonoperating</u>									
	9910							0.00	
	<b>TOTAL BALANCE SHEET ITEMS</b>	<b>1,906,753.00</b>	<b>43,506,384.00</b>	<b>(24,513,415.00)</b>	<b>(30,045,116.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>12,556,572.00</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		66,576,990.00	(25,375,662.00)	(48,653,687.00)	74,100,591.00	0.00	0.00	74,504,421.70	61,947,848.00
<b>F. ENDING CASH (A + E)</b>									
		125,651,062.70	100,275,400.70	51,621,713.70	125,722,304.70				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								125,722,304.70	

**FORM MYPI  
MULTIYEAR  
PROJECTIONS  
WORKSHEET  
(WITH ONE-TIME MONEY)**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	380,426,049.00	3.53%	393,845,899.00	-1.20%	389,115,341.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	22,364,234.00	-70.30%	6,641,496.00	1.61%	6,748,424.00
4. Other Local Revenues	8600-8799	6,039,648.00	0.00%	6,039,648.00	0.00%	6,039,648.00
5. Other Financing Sources						
a. Transfers In	8900-8929	289,286.00	3802.47%	11,289,286.00	-97.44%	289,286.00
b. Other Sources	8930-8979	23,466.00	0.00%	23,466.00	0.00%	23,466.00
c. Contributions	8980-8999	(75,188,989.00)	4.64%	(78,674,145.00)	4.65%	(82,333,559.00)
6. Total (Sum lines A1 thru A5c)		333,953,694.00	1.56%	339,165,650.00	-5.69%	319,882,606.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				135,607,329.00		146,807,011.00
b. Step & Column Adjustment				1,762,895.00		1,908,491.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,436,787.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	135,607,329.00	8.26%	146,807,011.00	1.30%	148,715,502.00
2. Classified Salaries						
a. Base Salaries				48,333,361.00		47,931,664.00
b. Step & Column Adjustment				628,334.00		623,112.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(1,030,031.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,333,361.00	-0.83%	47,931,664.00	1.30%	48,554,776.00
3. Employee Benefits	3000-3999	82,668,728.00	9.28%	90,337,254.00	7.95%	97,517,296.00
4. Books and Supplies	4000-4999	6,640,585.00	58.90%	10,551,814.00	2.12%	10,775,512.00
5. Services and Other Operating Expenditures	5000-5999	26,126,690.00	1.05%	26,401,179.00	2.12%	26,960,884.00
6. Capital Outlay	6000-6999	447,931.00	0.00%	447,931.00	0.00%	447,931.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,053,654.00	0.00%	6,053,654.00	0.00%	6,053,654.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,169,100.00)	0.00%	(8,169,100.00)	0.00%	(8,169,100.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		297,709,178.00	7.61%	320,361,407.00	3.28%	330,856,455.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		36,244,516.00		18,804,243.00		(10,973,849.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,043,818.00		69,288,334.00		88,092,577.00
2. Ending Fund Balance (Sum lines C and D1)		69,288,334.00		88,092,577.00		77,118,728.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		5,000,000.00		
2. Other Commitments	9760	0.00				
d. Assigned	9780	41,179,711.00		36,641,801.00		36,884,416.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,205,127.00		14,129,308.00		13,644,077.00
2. Unassigned/Unappropriated	9790	14,753,496.00		32,321,468.00		26,590,235.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		69,288,334.00		88,092,577.00		77,118,728.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		5,000,000.00		0.00
b. Reserve for Economic Uncertainties	9789	13,205,127.00		14,129,308.00		13,644,077.00
c. Unassigned/Unappropriated	9790	14,753,496.00		32,321,468.00		26,590,235.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		27,958,623.00		51,450,776.00		40,234,312.00

**F. ASSUMPTIONS**

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

Revenue: 5.A Added \$11M Transfer In from ESSER II - Oakland Unified Bridge Funding using 1 x money in preparation for ongoing reductions in 2022-23. Expenditures: B.1.D Oakland Educators Association 2.5% negotiated increase. 2.D Eliminate 1x MOU payment AFSCME, SEIU, from 2020-21. B10 - Ongoing Proposed Reductions of \$4.8 M and \$5M in Bridge Funding Reductions from \$16M AB1840 dollars. See Stabilization Agreement Line as the place holder for the \$5M from AB1840, which is reserved in the Fund Balance as of 2020-21. District Resolution Detail for 2021-22 as cited from Board Agenda cover : WHEREAS, on February 24, 2021, the District presented its 2021-22 Budget Reduction Options and Bridge Plan for First

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
Reading, the options included the following options that exceed the District's targeted \$16,000,000 in solutions necessary to remain solvent in 2021-22 and have included them in its Second Interim Multi-Year. Projection as listed below. This plan and resolution was approved on April 28, 2021						
Budget Reductions -3,400,000						
Eliminate Annual Contribution from General Fund (Fund 01) to Student Nutrition (Fund 13) - \$1,600,000						
Central Office Reductions from Reorganization of Police Services with Full Implementation of the George Floyd Resolution - \$1,800,000 One-Time Bridge Plan - Proposed for up to \$16,000,000						
Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000						
Assembly Bill (AB) 1840 - \$5,000,000						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	3,481,613.00	0.00%	3,481,613.00	0.00%	3,481,613.00
2. Federal Revenues	8100-8299	104,659,960.00	-31.74%	71,439,954.00	-23.96%	54,321,939.00
3. Other State Revenues	8300-8599	127,231,639.00	43.89%	183,068,133.00	-51.38%	89,007,723.00
4. Other Local Revenues	8600-8799	77,688,304.00	-2.57%	75,688,304.00	0.00%	75,688,304.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	75,188,989.00	4.64%	78,674,145.00	4.65%	82,333,559.00
6. Total (Sum lines A1 thru A5c)		388,250,505.00	6.21%	412,352,149.00	-26.07%	304,833,138.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				77,344,243.00		80,724,061.00
b. Step & Column Adjustment				1,005,475.00		1,049,413.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,374,343.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,344,243.00	4.37%	80,724,061.00	1.30%	81,773,474.00
2. Classified Salaries						
a. Base Salaries				50,919,169.00		49,392,680.00
b. Step & Column Adjustment				661,949.00		642,105.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,188,438.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,919,169.00	-3.00%	49,392,680.00	1.30%	50,034,785.00
3. Employee Benefits	3000-3999	93,422,230.00	2.02%	95,305,538.00	5.28%	100,338,365.00
4. Books and Supplies	4000-4999	61,776,706.00	23.42%	76,244,610.00	-34.51%	49,935,012.00
5. Services and Other Operating Expenditures	5000-5999	66,413,686.00	21.91%	80,965,983.00	-32.37%	54,756,478.00
6. Capital Outlay	6000-6999	1,291,672.00	0.00%	1,291,672.00	0.00%	1,291,672.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,214,035.00	0.00%	6,214,035.00	0.00%	6,214,035.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,165,432.00	0.00%	5,165,432.00	0.00%	5,165,432.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	(11,000,000.00)	-100.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		362,547,173.00	6.00%	384,304,011.00	-9.05%	349,509,253.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		25,703,332.00		28,048,138.00		(44,676,115.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,484,682.00		59,188,014.00		87,236,152.00
2. Ending Fund Balance (Sum lines C and D1)		59,188,014.00		87,236,152.00		42,560,037.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	59,188,037.00		87,236,152.00		42,560,037.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(23.00)		0.00		0.00
f. Total Components of Ending Fund Balance		59,188,014.00		87,236,152.00		42,560,037.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

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

Other State Revenues 3. - \$57M in ESSER II Funds. Pending Application Submission by March 15. Expenditures: B1.D Certificated - Oakland Educators Association Negotiated 2.5% Increase 2.D Reverse one time Classified AFSCME and SEIU MOU payment from 2020-21. 9A. Transfer \$11M to Unrestricted General fund for 1x ESSER II Bridge as part of 2021-22 Budget Options. District Resolution Detail for 2021-22 as cited from Board Agenda cover : WHEREAS, on February 24, 2021, the District presented its 2021-22 Budget Reduction Options and Bridge Plan for First Reading,

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
the options included the following options that exceed the District's targeted \$16,000,000 in solutions necessary to remain solvent in 2021-22 and have included them in its Second Interim Multi-Year Projection as listed below and this plan was approved on April 28, 2021.						
Budget Reductions -3,400,000						
Eliminate Annual Contribution from General Fund (Fund 01) to Student Nutrition (Fund 13) - \$1,600,000						
Central Office Reductions from Reorganization of Police Services with Full Implementation of the George Floyd Resolution - \$1,800,000						
One-Time Bridge Plan - Proposed for up to \$16,000,000						
Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000 Assembly Bill (AB) 1840 - \$5,000,000						
AB 86 Revenue has been added to the 2020-21 Third Interim Budget - \$39,544,566						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	383,907,662.00	3.50%	397,327,512.00	-1.19%	392,596,954.00
2. Federal Revenues	8100-8299	104,659,960.00	-31.74%	71,439,954.00	-23.96%	54,321,939.00
3. Other State Revenues	8300-8599	149,595,873.00	26.81%	189,709,629.00	-49.52%	95,756,147.00
4. Other Local Revenues	8600-8799	83,727,952.00	-2.39%	81,727,952.00	0.00%	81,727,952.00
5. Other Financing Sources						
a. Transfers In	8900-8929	289,286.00	3802.47%	11,289,286.00	-97.44%	289,286.00
b. Other Sources	8930-8979	23,466.00	0.00%	23,466.00	0.00%	23,466.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		722,204,199.00	4.06%	751,517,799.00	-16.87%	624,715,744.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				212,951,572.00		227,531,072.00
b. Step & Column Adjustment				2,768,370.00		2,957,904.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				11,811,130.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	212,951,572.00	6.85%	227,531,072.00	1.30%	230,488,976.00
2. Classified Salaries						
a. Base Salaries				99,252,530.00		97,324,344.00
b. Step & Column Adjustment				1,290,283.00		1,265,217.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,218,469.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	99,252,530.00	-1.94%	97,324,344.00	1.30%	98,589,561.00
3. Employee Benefits	3000-3999	176,090,958.00	5.42%	185,642,792.00	6.58%	197,855,661.00
4. Books and Supplies	4000-4999	68,417,291.00	26.86%	86,796,424.00	-30.05%	60,710,524.00
5. Services and Other Operating Expenditures	5000-5999	92,540,376.00	16.02%	107,367,162.00	-23.89%	81,717,362.00
6. Capital Outlay	6000-6999	1,739,603.00	0.00%	1,739,603.00	0.00%	1,739,603.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,267,689.00	0.00%	12,267,689.00	0.00%	12,267,689.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,003,668.00)	0.00%	(3,003,668.00)	0.00%	(3,003,668.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	(11,000,000.00)	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		660,256,351.00	6.73%	704,665,418.00	-3.45%	680,365,708.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		61,947,848.00		46,852,381.00		(55,649,964.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		66,528,500.00		128,476,348.00		175,328,729.00
2. Ending Fund Balance (Sum lines C and D1)		128,476,348.00		175,328,729.00		119,678,765.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		0.00		0.00
b. Restricted	9740	59,188,037.00		87,236,152.00		42,560,037.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		5,000,000.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	41,179,711.00		36,641,801.00		36,884,416.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,205,127.00		14,129,308.00		13,644,077.00
2. Unassigned/Unappropriated	9790	14,753,473.00		32,321,468.00		26,590,235.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		128,476,348.00		175,328,729.00		119,678,765.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		5,000,000.00		0.00
b. Reserve for Economic Uncertainties	9789	13,205,127.00		14,129,308.00		13,644,077.00
c. Unassigned/Unappropriated	9790	14,753,496.00		32,321,468.00		26,590,235.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(23.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		27,958,600.00		51,450,776.00		40,234,312.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.23%		7.30%		5.91%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		33,911.00		33,911.00		33,044.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		660,256,351.00		704,665,418.00		680,365,708.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		660,256,351.00		704,665,418.00		680,365,708.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,205,127.02		14,093,308.36		13,607,314.16
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,205,127.02		14,093,308.36		13,607,314.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**FORM MYPI  
MULTIYEAR  
PROJECTIONS  
WORKSHEET  
(WITHOUT ONE-TIME MONEY)**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	380,426,049.00	3.53%	393,845,899.00	-1.20%	389,115,341.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	22,364,234.00	-70.30%	6,641,496.00	1.61%	6,748,424.00
4. Other Local Revenues	8600-8799	6,039,648.00	0.00%	6,039,648.00	0.00%	6,039,648.00
5. Other Financing Sources						
a. Transfers In	8900-8929	289,286.00	0.00%	289,286.00	0.00%	289,286.00
b. Other Sources	8930-8979	23,466.00	0.00%	23,466.00	0.00%	23,466.00
c. Contributions	8980-8999	(75,188,989.00)	4.64%	(78,674,145.00)	4.65%	(82,333,559.00)
6. Total (Sum lines A1 thru A5c)		333,953,694.00	-1.73%	328,165,650.00	-2.52%	319,882,606.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				135,607,329.00		146,807,011.00
b. Step & Column Adjustment				1,762,895.00		1,908,491.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,436,787.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	135,607,329.00	8.26%	146,807,011.00	1.30%	148,715,502.00
2. Classified Salaries						
a. Base Salaries				48,333,361.00		47,931,664.00
b. Step & Column Adjustment				628,334.00		623,112.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(1,030,031.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,333,361.00	-0.83%	47,931,664.00	1.30%	48,554,776.00
3. Employee Benefits	3000-3999	82,668,728.00	9.28%	90,337,254.00	7.95%	97,517,296.00
4. Books and Supplies	4000-4999	6,640,585.00	58.90%	10,551,814.00	2.12%	10,775,512.00
5. Services and Other Operating Expenditures	5000-5999	26,126,690.00	1.05%	26,401,179.00	2.12%	26,960,884.00
6. Capital Outlay	6000-6999	447,931.00	0.00%	447,931.00	0.00%	447,931.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,053,654.00	0.00%	6,053,654.00	0.00%	6,053,654.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,169,100.00)	0.00%	(8,169,100.00)	0.00%	(8,169,100.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		297,709,178.00	7.61%	320,361,407.00	3.28%	330,856,455.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		36,244,516.00		7,804,243.00		(10,973,849.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,043,818.00		69,288,334.00		77,092,577.00
2. Ending Fund Balance (Sum lines C and D1)		69,288,334.00		77,092,577.00		66,118,728.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00				
d. Assigned	9780	41,179,711.00		25,260,169.00		25,361,954.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,205,127.00		13,384,043.00		13,587,614.00
2. Unassigned/Unappropriated	9790	14,753,496.00		38,298,365.00		27,019,160.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		69,288,334.00		77,092,577.00		66,118,728.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,205,127.00		13,384,043.00		13,587,614.00
c. Unassigned/Unappropriated	9790	14,753,496.00		38,298,365.00		27,019,160.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		27,958,623.00		51,682,408.00		40,606,774.00

**F. ASSUMPTIONS**

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

Revenue: 5.A Added \$11M Transfer In from ESSER II - Oakland Unified Bridge Funding using 1 x money in preparation for ongoing reductions in 2022-23. Expenditures: B.1.D Oakland Educators Association 2.5% negotiated increase. 2.D Eliminate 1x MOU payment AFSCME, SEIU, from 2020-21. B10 - Ongoing Proposed Reductions of \$4.8 M and \$5M in Bridge Funding Reductions from \$16M AB1840 dollars. See Stabilization Agreement Line as the place holder for the \$5M from AB1840, which is reserved in the Fund Balance as of 2020-21. District Resolution Detail for 2021-22 as cited from Board Agenda cover : WHEREAS, on February 24, 2021, the District presented its 2021-22 Budget Reduction Options and Bridge Plan for First

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
Reading, the options included the following options that exceed the District's targeted \$16,000,000 in solutions necessary to remain solvent in 2021-22 and have included them in its Second Interim Multi-Year. Projection as listed below. This plan and resolution was approved on April 28, 2021						
Budget Reductions -3,400,000						
Eliminate Annual Contribution from General Fund (Fund 01) to Student Nutrition (Fund 13) - \$1,600,000						
Central Office Reductions from Reorganization of Police Services with Full Implementation of the George Floyd Resolution - \$1,800,000 One-Time Bridge Plan - Proposed for up to \$16,000,000						
Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000						
Assembly Bill (AB) 1840 - \$5,000,000						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	3,481,613.00	0.00%	3,481,613.00	0.00%	3,481,613.00
2. Federal Revenues	8100-8299	104,659,960.00	-31.74%	71,439,954.00	-23.96%	54,321,939.00
3. Other State Revenues	8300-8599	127,231,639.00	-32.36%	86,060,326.00	1.61%	87,445,897.00
4. Other Local Revenues	8600-8799	77,688,304.00	-2.57%	75,688,304.00	0.00%	75,688,304.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	75,188,989.00	4.64%	78,674,145.00	4.65%	82,333,559.00
6. Total (Sum lines A1 thru A5c)		388,250,505.00	-18.78%	315,344,342.00	-3.83%	303,271,312.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				77,344,243.00		80,724,061.00
b. Step & Column Adjustment				1,005,475.00		1,049,413.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,374,343.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,344,243.00	4.37%	80,724,061.00	1.30%	81,773,474.00
2. Classified Salaries						
a. Base Salaries				50,919,169.00		49,392,680.00
b. Step & Column Adjustment				661,949.00		642,105.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,188,438.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,919,169.00	-3.00%	49,392,680.00	1.30%	50,034,785.00
3. Employee Benefits	3000-3999	93,422,230.00	2.02%	95,305,538.00	5.28%	100,338,365.00
4. Books and Supplies	4000-4999	61,776,706.00	-14.19%	53,012,989.00	-6.74%	49,442,502.00
5. Services and Other Operating Expenditures	5000-5999	66,413,686.00	-13.07%	57,734,362.00	-6.01%	54,263,968.00
6. Capital Outlay	6000-6999	1,291,672.00	0.00%	1,291,672.00	0.00%	1,291,672.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,214,035.00	0.00%	6,214,035.00	0.00%	6,214,035.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,165,432.00	0.00%	5,165,432.00	0.00%	5,165,432.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						0.00
11. Total (Sum lines B1 thru B10)		362,547,173.00	-3.78%	348,840,769.00	-0.09%	348,524,233.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		25,703,332.00		(33,496,427.00)		(45,252,921.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,484,682.00		59,188,014.00		25,691,587.00
2. Ending Fund Balance (Sum lines C and D1)		59,188,014.00		25,691,587.00		(19,561,334.00)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	59,188,037.00		87,236,152.00		42,560,037.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(23.00)		(61,544,565.00)		(62,121,371.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		59,188,014.00		25,691,587.00		(19,561,334.00)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

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

Other State Revenues 3. - \$57M in ESSER II Funds. Pending Application Submission by March 15. Expenditures: B1.D Certificated - Oakland Educators Association Negotiated 2.5% Increase 2.D Reverse one time Classified AFSCME and SEIU MOU payment from 2020-21. 9A. Transfer \$11M to Unrestricted General fund for 1x ESSER II Bridge as part of 2021-22 Budget Options. District Resolution Detail for 2021-22 as cited from Board Agenda cover : WHEREAS, on February 24, 2021, the District presented its 2021-22 Budget Reduction Options and Bridge Plan for First Reading,

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
the options included the following options that exceed the District's targeted \$16,000,000 in solutions necessary to remain solvent in 2021-22 and have included them in its Second Interim Multi-Year Projection as listed below and this plan was approved on April 28, 2021.						
Budget Reductions -3,400,000						
Eliminate Annual Contribution from General Fund (Fund 01) to Student Nutrition (Fund 13) - \$1,600,000						
Central Office Reductions from Reorganization of Police Services with Full Implementation of the George Floyd Resolution - \$1,800,000						
One-Time Bridge Plan - Proposed for up to \$16,000,000						
Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000 Assembly Bill (AB) 1840 - \$5,000,000						
AB 86 Revenue has been added to the 2020-21 Third Interim Budget - \$39,544,566						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	383,907,662.00	3.50%	397,327,512.00	-1.19%	392,596,954.00
2. Federal Revenues	8100-8299	104,659,960.00	-31.74%	71,439,954.00	-23.96%	54,321,939.00
3. Other State Revenues	8300-8599	149,595,873.00	-38.03%	92,701,822.00	1.61%	94,194,321.00
4. Other Local Revenues	8600-8799	83,727,952.00	-2.39%	81,727,952.00	0.00%	81,727,952.00
5. Other Financing Sources						
a. Transfers In	8900-8929	289,286.00	0.00%	289,286.00	0.00%	289,286.00
b. Other Sources	8930-8979	23,466.00	0.00%	23,466.00	0.00%	23,466.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		722,204,199.00	-10.90%	643,509,992.00	-3.16%	623,153,918.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				212,951,572.00		227,531,072.00
b. Step & Column Adjustment				2,768,370.00		2,957,904.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				11,811,130.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	212,951,572.00	6.85%	227,531,072.00	1.30%	230,488,976.00
2. Classified Salaries						
a. Base Salaries				99,252,530.00		97,324,344.00
b. Step & Column Adjustment				1,290,283.00		1,265,217.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,218,469.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	99,252,530.00	-1.94%	97,324,344.00	1.30%	98,589,561.00
3. Employee Benefits	3000-3999	176,090,958.00	5.42%	185,642,792.00	6.58%	197,855,661.00
4. Books and Supplies	4000-4999	68,417,291.00	-7.09%	63,564,803.00	-5.27%	60,218,014.00
5. Services and Other Operating Expenditures	5000-5999	92,540,376.00	-9.08%	84,135,541.00	-3.46%	81,224,852.00
6. Capital Outlay	6000-6999	1,739,603.00	0.00%	1,739,603.00	0.00%	1,739,603.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,267,689.00	0.00%	12,267,689.00	0.00%	12,267,689.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,003,668.00)	0.00%	(3,003,668.00)	0.00%	(3,003,668.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		660,256,351.00	1.35%	669,202,176.00	1.52%	679,380,688.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		61,947,848.00		(25,692,184.00)		(56,226,770.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		66,528,500.00		128,476,348.00		102,784,164.00
2. Ending Fund Balance (Sum lines C and D1)		128,476,348.00		102,784,164.00		46,557,394.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	59,188,037.00		87,236,152.00		42,560,037.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	41,179,711.00		25,260,169.00		25,361,954.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,205,127.00		13,384,043.00		13,587,614.00
2. Unassigned/Unappropriated	9790	14,753,473.00		(23,246,200.00)		(35,102,211.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		128,476,348.00		102,784,164.00		46,557,394.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,205,127.00		13,384,043.00		13,587,614.00
c. Unassigned/Unappropriated	9790	14,753,496.00		38,298,365.00		27,019,160.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(23.00)		(61,544,565.00)		(62,121,371.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		27,958,600.00		(9,862,157.00)		(21,514,597.00)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.23%		-1.47%		-3.17%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:	1. Enter the name(s) of the SELPA(s):					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		33,911.00		33,911.00		33,044.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		660,256,351.00		669,202,176.00		679,380,688.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		660,256,351.00		669,202,176.00		679,380,688.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,205,127.02		13,384,043.52		13,587,613.76
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,205,127.02		13,384,043.52		13,587,613.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

**FORM TRC  
TECHNICAL REVIEW  
CHECKS**

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01-61259-0000000

End of Year Projection  
2020-21 Original Budget  
Technical Review Checks

Oakland Unified

Alameda County

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

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

### IMPORT CHECKS

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3312-0-0000-0000-9740 3312 9740 1,269,387.00  
Explanation:The District will correct his balancing error during its next  
update as it closes the year.

01-3318-0-0000-0000-9740 3318 9740 36,028.00

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) - 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) 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 are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

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) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	3501	-87,724.00

Explanation: The District will correct his balancing error during its next update as it closes the year.

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.

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End of Year Projection  
2020-21 Projected Totals  
Technical Review Checks

Oakland Unified

Alameda County

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

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

## IMPORT CHECKS

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

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT		RESOURCE	VALUE
FD	RS - PY - GO - FN - OB		
01-3215-0-3200-1000-3501		3215	186.00
Explanation: The District will correct his balancing error during its next update as it closes the year.			
01-3215-0-3200-1000-3601		3215	11,006.00
01-3215-0-3200-1000-3901		3215	1.00
01-3215-0-3200-1000-4300		3215	125,407.00
01-3215-0-3200-1000-4400		3215	1,766.00
01-3215-0-3200-1000-5200		3215	1,034.00
01-3215-0-3200-1000-5800		3215	351,418.00
01-3215-0-9000-7210-7310		3215	138,253.00
01-3220-0-0000-0000-8290		3220	33,220,006.00
Explanation: The District will correct his balancing error during its next update as it closes the year.			
01-3220-0-0000-2110-1300		3220	72,300.00
01-3220-0-0000-2110-2300		3220	32,742.00
01-3220-0-0000-2110-3101		3220	10,785.00
01-3220-0-0000-2110-3202		3220	6,329.00
01-3220-0-0000-2110-3301		3220	1,038.00
01-3220-0-0000-2110-3302		3220	2,469.00
01-3220-0-0000-2110-3401		3220	2,202.00
01-3220-0-0000-2110-3402		3220	3,952.00
01-3220-0-0000-2110-3501		3220	68.00
01-3220-0-0000-2110-3502		3220	31.00
01-3220-0-0000-2110-3601		3220	4,338.00
01-3220-0-0000-2110-3602		3220	1,964.00
01-3220-0-0000-2110-3901		3220	69.00
01-3220-0-0000-2110-3902		3220	45.00
01-3220-0-0000-2490-2200		3220	2,204.00
01-3220-0-0000-7300-3902		3220	16.00

01-3220-0-0000-7300-4300	3220	61,514.00
01-3220-0-0000-7330-2400	3220	49,467.00
01-3220-0-0000-7330-3202	3220	8,981.00
01-3220-0-0000-7330-3302	3220	3,765.00
01-3220-0-0000-7330-3402	3220	13,071.00
01-3220-0-0000-7330-3502	3220	56.00
01-3220-0-0000-7330-3602	3220	2,965.00
01-3220-0-0000-7330-3902	3220	2,557.00
01-3220-0-0000-7340-2400	3220	9.00
01-3220-0-0000-7340-3202	3220	5.00
01-3220-0-0000-7340-3302	3220	5,176.00
01-3220-0-0000-7340-3402	3220	61.00
01-3220-0-0000-7340-3502	3220	254.00
01-3220-0-0000-7340-3602	3220	421.00
01-3220-0-0000-7340-3902	3220	211.00
01-3220-0-0000-7400-4400	3220	5,195.00
01-3220-0-0000-7600-2300	3220	22,208.00
01-3220-0-0000-7600-3202	3220	4,121.00
01-3220-0-0000-7600-3302	3220	1,681.00
01-3220-0-0000-7600-3502	3220	19.00
01-3220-0-0000-7600-3602	3220	1,332.00
01-3220-0-0000-7600-3902	3220	28.00
01-3220-0-0000-7700-2400	3220	34.00
01-3220-0-0000-7700-3202	3220	4.00
01-3220-0-0000-7700-3302	3220	14.00
01-3220-0-0000-7700-3402	3220	10.00
01-3220-0-0000-7700-3502	3220	25.00
01-3220-0-0000-7700-5800	3220	78,000.00
01-3220-0-0000-8200-2200	3220	220,800.00
01-3220-0-0000-8200-2300	3220	214,010.00
01-3220-0-0000-8200-2400	3220	49,304.00
01-3220-0-0000-8200-3202	3220	48,128.00
01-3220-0-0000-8200-3302	3220	33,148.00
01-3220-0-0000-8200-3402	3220	35,828.00
01-3220-0-0000-8200-3502	3220	358.00
01-3220-0-0000-8200-3602	3220	28,903.00
01-3220-0-0000-8200-3902	3220	3,286.00
01-3220-0-1110-1000-1100	3220	826,510.00
01-3220-0-1110-1000-2100	3220	609.00
01-3220-0-1110-1000-2900	3220	1,208.00
01-3220-0-1110-1000-3101	3220	115,934.00
01-3220-0-1110-1000-3201	3220	55,201.00
01-3220-0-1110-1000-3202	3220	138.00
01-3220-0-1110-1000-3301	3220	72,010.00
01-3220-0-1110-1000-3302	3220	47.00
01-3220-0-1110-1000-3401	3220	6,615.00
01-3220-0-1110-1000-3501	3220	79,695.00
01-3215-0-0000-0000-8290	3215	2,624,824.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-3215-0-1110-1000-1100	3215	27,065.00
01-3215-0-1110-1000-3101	3215	4,500.00
01-3215-0-1110-1000-3301	3215	362.00
01-3215-0-1110-1000-3401	3215	16,000.00
01-3215-0-1110-1000-3501	3215	24.00
01-3215-0-1110-1000-3601	3215	2,000.00
01-3215-0-1110-1000-3901	3215	48.00
01-3215-0-1110-1000-4300	3215	20,000.00
01-3215-0-1110-1000-5800	3215	280,000.00
01-3215-0-1110-2420-2200	3215	958,476.00

01-3215-0-1110-2420-3202	3215	185,297.00
01-3215-0-1110-2420-3302	3215	74,472.00
01-3215-0-1110-2420-3402	3215	124,715.00
01-3215-0-1110-2420-3502	3215	1,017.00
01-3215-0-1110-2420-3602	3215	61,526.00
01-3215-0-1110-2420-3902	3215	24,943.00
01-3215-0-3200-1000-1100	3215	183,025.00
01-3215-0-3200-1000-3101	3215	29,622.00
01-3215-0-3200-1000-3301	3215	2,660.00
01-3220-0-0000-2490-3202	3220	232.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-3220-0-0000-2490-3302	3220	169.00
01-3220-0-0000-2490-3502	3220	2.00
01-3220-0-0000-2490-3602	3220	120.00
01-3220-0-0000-7150-2300	3220	84,520.00
01-3220-0-0000-7150-3202	3220	10,723.00
01-3220-0-0000-7150-3302	3220	5,120.00
01-3220-0-0000-7150-3402	3220	11,606.00
01-3220-0-0000-7150-3502	3220	81.00
01-3220-0-0000-7150-3602	3220	5,071.00
01-3220-0-0000-7150-3902	3220	111.00
01-3220-0-0000-7180-2300	3220	84,991.00
01-3220-0-0000-7180-2400	3220	8,260.00
01-3220-0-0000-7180-3202	3220	17,732.00
01-3220-0-0000-7180-3302	3220	7,102.00
01-3220-0-0000-7180-3402	3220	11,530.00
01-3220-0-0000-7180-3502	3220	88.00
01-3220-0-0000-7180-3602	3220	5,595.00
01-3220-0-0000-7180-3902	3220	106.00
01-3220-0-0000-7300-2400	3220	16,955.00
01-3220-0-0000-7300-3202	3220	94.00
01-3220-0-0000-7300-3302	3220	1,205.00
01-3220-0-0000-7300-3502	3220	18.00
01-3220-0-0000-7300-3602	3220	1,096.00
01-3220-0-1110-1000-3601	3220	49,035.00
01-3220-0-1110-1000-3602	3220	37.00
01-3220-0-1110-1000-3701	3220	9,944.00
01-3220-0-1110-1000-3901	3220	1,490.00
01-3220-0-1110-1000-4100	3220	2,271,319.00
01-3220-0-1110-1000-4200	3220	501,848.00
01-3220-0-1110-1000-4300	3220	2,760,300.00
01-3220-0-1110-1000-4400	3220	10,806,289.00
01-3220-0-1110-1000-5200	3220	50,671.00
01-3220-0-1110-1000-5300	3220	2,330.00
01-3220-0-1110-1000-5600	3220	25,217.00
01-3220-0-1110-1000-5710	3220	15,000.00
01-3220-0-1110-1000-5800	3220	2,888,918.00
01-3220-0-1110-1000-5900	3220	30,500.00
01-3220-0-1110-1000-6400	3220	78,873.00
01-3220-0-1110-2100-1300	3220	15,530.00
01-3220-0-1110-2100-2300	3220	597,871.00
01-3220-0-1110-2100-2400	3220	170,093.00
01-3220-0-1110-2100-3101	3220	316.00
01-3220-0-1110-2100-3102	3220	19,195.00
01-3220-0-1110-2100-3201	3220	842.00
01-3220-0-1110-2100-3202	3220	137,258.00
01-3220-0-1110-2100-3301	3220	18,809.00
01-3220-0-1110-2100-3302	3220	56,382.00
01-3220-0-1110-2490-3702	3220	185.00
01-3220-0-1110-2490-3902	3220	6,025.00

01-3220-0-1110-2700-1300	3220	41,172.00
01-3220-0-1110-2700-2400	3220	2,203.00
01-3220-0-1110-2700-3101	3220	6,010.00
01-3220-0-1110-2700-3102	3220	242.00
01-3220-0-1110-2700-3201	3220	217.00
01-3220-0-1110-2700-3202	3220	160.00
01-3220-0-1110-2700-3301	3220	634.00
01-3220-0-1110-2700-3302	3220	76.00
01-3220-0-1110-2700-3501	3220	23.00
01-3220-0-1110-2700-3502	3220	1.00
01-3220-0-1110-2700-3601	3220	2,470.00
01-3220-0-1110-2700-3602	3220	132.00
01-3220-0-1110-2700-3901	3220	5.00
01-3220-0-1110-3110-1200	3220	13,436.00
01-3220-0-1110-3110-3101	3220	1,593.00
01-3220-0-1110-3110-3301	3220	195.00
01-3220-0-1110-3110-3501	3220	7.00
01-3220-0-1110-3110-3601	3220	806.00
01-3220-0-1110-3140-1200	3220	9,951.00
01-3220-0-1110-3140-3101	3220	1,593.00
01-3220-0-1110-3140-3301	3220	147.00
01-3220-0-1110-3140-3401	3220	2,303.00
01-3220-0-1110-3140-3501	3220	7.00
01-3220-0-1110-3140-3601	3220	597.00
01-3220-0-1110-3140-3901	3220	16.00
01-3220-0-1110-3700-6400	3220	157,000.00
01-3220-0-1110-3900-2300	3220	39,271.00
01-3220-0-1110-3900-3202	3220	6,814.00
01-3220-0-1110-3900-3302	3220	2,888.00
01-3220-0-1110-3900-3402	3220	6,171.00
01-3220-0-1110-3900-3502	3220	35.00
01-3220-0-1110-3900-3602	3220	2,357.00
01-3220-0-1110-3900-3902	3220	47.00
01-3220-0-1110-8300-2200	3220	607.00
01-3220-0-1110-8300-3102	3220	98.00
01-3220-0-1110-8300-3302	3220	9.00
01-3220-0-1110-8300-3602	3220	36.00
01-3220-0-3200-1000-4300	3220	847,175.00
01-3220-0-3200-1000-4400	3220	774,224.00
01-3220-0-3800-1000-1100	3220	6,798.00
01-3220-0-3800-1000-3101	3220	472.00
01-3220-0-3800-1000-3301	3220	177.00
01-3220-0-3800-1000-3501	3220	6,438.00
01-3220-0-3800-1000-3601	3220	462.00
01-3220-0-5050-2700-1300	3220	22,437.00
01-3220-0-5050-2700-3101	3220	3,206.00
01-3220-0-5760-3110-3101	3220	431,764.00
01-3220-0-5760-3110-3102	3220	3,889.00
01-3220-0-5760-3110-3201	3220	13,583.00
01-3220-0-5760-3110-3202	3220	81,065.00
01-3220-0-5760-3110-3301	3220	43,919.00
01-3220-0-5760-3110-3302	3220	29,967.00
01-3220-0-5760-3110-3401	3220	337,699.00
01-3220-0-5760-3110-3402	3220	59,791.00
01-3220-0-5760-3110-3501	3220	2,825.00
01-3220-0-5760-3110-3502	3220	397.00
01-3220-0-5760-3110-3601	3220	167,450.00
01-3220-0-5760-3110-3602	3220	24,737.00
01-3220-0-5760-3110-3701	3220	997.00
01-3220-0-5760-3110-3901	3220	4,110.00
01-3220-0-5760-3110-3902	3220	14,867.00
01-3220-0-5760-3140-1200	3220	26,225.00

01-3220-0-5760-3140-3101	3220	4,201.00
01-3220-0-5760-3140-3301	3220	380.00
01-3220-0-5760-3140-3401	3220	4,064.00
01-3220-0-5760-3140-3501	3220	28.00
01-3220-0-5760-3140-3601	3220	1,574.00
01-3220-0-5760-3140-3901	3220	40.00
01-3220-0-7150-4000-2300	3220	86,257.00
01-3220-0-7150-4000-3102	3220	4,246.00
01-3220-0-1110-2100-3402	3220	93,873.00
01-3220-0-1110-2100-3501	3220	8,002.00
01-3220-0-1110-2100-3502	3220	1,159.00
01-3220-0-1110-2100-3601	3220	1,173.00
01-3220-0-1110-2100-3602	3220	61,329.00
01-3220-0-1110-2100-3702	3220	211.00
01-3220-0-1110-2100-3902	3220	12,885.00
01-3220-0-1110-2420-2200	3220	963,838.00
01-3220-0-1110-2420-2400	3220	27,327.00
01-3220-0-1110-2420-3202	3220	124,746.00
01-3220-0-1110-2420-3302	3220	47,044.00
01-3220-0-1110-2420-3402	3220	265,889.00
01-3220-0-1110-2420-3502	3220	601.00
01-3220-0-1110-2420-3602	3220	37,351.00
01-3220-0-1110-2420-3902	3220	47,551.00
01-3220-0-1110-2490-2200	3220	155,308.00
01-3220-0-1110-2490-2300	3220	72,112.00
01-3220-0-1110-2490-2400	3220	216,258.00
01-3220-0-1110-2490-3102	3220	11,860.00
01-3220-0-1110-2490-3202	3220	62,221.00
01-3220-0-1110-2490-3302	3220	68,466.00
01-3220-0-1110-2490-3402	3220	75,771.00
01-3220-0-1110-2490-3502	3220	20,259.00
01-3220-0-1110-2490-3602	3220	23,026.00
01-3220-0-5050-2700-3301	3220	325.00
01-3220-0-5050-2700-3401	3220	2,164.00
01-3220-0-5050-2700-3501	3220	20.00
01-3220-0-5050-2700-3601	3220	1,346.00
01-3220-0-5050-2700-3901	3220	25.00
01-3220-0-5760-1110-1100	3220	1,426,991.00
01-3220-0-5760-1110-2100	3220	29,503.00
01-3220-0-5760-1110-3101	3220	95,962.00
01-3220-0-5760-1110-3301	3220	8,574.00
01-3220-0-5760-1110-3401	3220	132,644.00
01-3220-0-5760-1110-3501	3220	656.00
01-3220-0-5760-1110-3601	3220	35,662.00
01-3220-0-5760-1110-3901	3220	950.00
01-3220-0-5760-2700-1300	3220	136,507.00
01-3220-0-5760-2700-3101	3220	19,667.00
01-3220-0-5760-2700-3301	3220	1,981.00
01-3220-0-5760-2700-3401	3220	14,780.00
01-3220-0-5760-2700-3501	3220	131.00
01-3220-0-5760-2700-3601	3220	8,190.00
01-3220-0-5760-2700-3901	3220	153.00
01-3220-0-5760-3110-1200	3220	1,335,876.00
01-3220-0-5760-3110-1300	3220	378,123.00
01-3220-0-5760-3110-2200	3220	334,496.00
01-3220-0-5760-3110-2400	3220	48,293.00
01-3220-0-7150-4000-3202	3220	10,813.00
01-3220-0-7150-4000-3302	3220	2,311.00
01-3220-0-7150-4000-3402	3220	6,506.00
01-3220-0-7150-4000-3502	3220	83.00
01-3220-0-7150-4000-3602	3220	5,176.00
01-3220-0-7150-4000-3902	3220	89.00

01-3220-0-9000-3600-2200	3220	71,951.00
01-3220-0-9000-3600-2300	3220	18,058.00
01-3220-0-9000-3600-3102	3220	311.00
01-3220-0-9000-3600-3202	3220	10,316.00
01-3220-0-9000-3600-3302	3220	6,322.00
01-3220-0-9000-3600-3402	3220	3,246.00
01-3220-0-9000-3600-3502	3220	1,236.00
01-3220-0-9000-3600-3602	3220	5,433.00
01-3220-0-9000-3600-3902	3220	2,049.00
01-3220-0-9000-3600-6400	3220	295,000.00
01-3220-0-9000-3700-2200	3220	75,000.00
01-3220-0-9000-3700-3302	3220	5,225.00
01-3220-0-9000-3700-3502	3220	39.00
01-3220-0-9000-3700-3602	3220	4,500.00
01-6546-0-5760-0000-8590	6546	2,278,089.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-6546-0-5760-3130-1200	6546	1,462,290.00
01-6546-0-5760-3130-2400	6546	62,023.00
01-6546-0-5760-3130-3101	6546	251,996.00
01-6546-0-5760-3130-3201	6546	37,428.00
01-6546-0-5760-3130-3202	6546	14,067.00
01-6546-0-5760-3130-3301	6546	35,124.00
01-6546-0-5760-3130-3302	6546	4,744.00
01-6546-0-5760-3130-3401	6546	165,786.00
01-6546-0-5760-3130-3402	6546	8,810.00
01-6546-0-5760-3130-3501	6546	1,824.00
01-6546-0-5760-3130-3502	6546	62.00
01-6546-0-5760-3130-3601	6546	103,522.00
01-6546-0-5760-3130-3602	6546	3,721.00
01-6546-0-5760-3130-3901	6546	2,263.00
01-6546-0-5760-3130-3902	6546	4,439.00
01-6546-0-5760-7210-7310	6546	119,990.00
01-7420-0-0000-0000-8590	7420	3,255,312.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7420-0-1110-1000-1100	7420	119,542.00
01-7420-0-1110-1000-3101	7420	19,713.00
01-7420-0-1110-1000-3301	7420	10,192.00
01-7420-0-1110-1000-3501	7420	60.00
01-7420-0-1110-1000-3601	7420	8,493.00
01-7420-0-1110-1000-4300	7420	7,000.00
01-7420-0-1110-1000-5800	7420	893,138.00
01-7420-0-1110-2100-2300	7420	17,746.00
01-7420-0-1110-2100-3202	7420	3,655.00
01-7420-0-1110-2100-3302	7420	1,357.00
01-7420-0-1110-2100-3402	7420	6,172.00
01-7420-0-1110-2100-3502	7420	18.00
01-7420-0-1110-2100-3602	7420	1,065.00
01-7420-0-1110-2100-3902	7420	23.00
01-7420-0-1110-3700-2200	7420	195,633.00
01-7420-0-1110-3700-3202	7420	29,800.00
01-7420-0-1110-3700-3302	7420	28,620.00
01-7420-0-1110-3700-3402	7420	98,900.00
01-7420-0-1110-3700-3502	7420	301.00
01-7420-0-1110-3700-3602	7420	17,106.00
01-7420-0-1110-3700-3902	7420	10,137.00
01-7420-0-1110-3700-6400	7420	155,300.00

01-7420-0-9000-3600-5800	7420	1,166,329.00
01-7420-0-9000-3600-6400	7420	293,550.00
01-7420-0-9000-7210-7310	7420	146,506.00
01-7422-0-0000-0000-8590	7422	12,515,319.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7425-0-0000-0000-8590	7425	24,393,122.00
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Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7426-0-0000-0000-8590	7426	2,636,125.00
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Explanation:The District will correct his balancing error during its next update as it closes the year.

01-3215-0-0000-0000-979Z	3215	1.00
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Explanation:The District will correct his balancing error during its next update as it closes the year.

01-3215-0-0000-0000-9740	3215	1.00
01-3220-0-0000-0000-979Z	3220	-2.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-3220-0-0000-0000-9790	3220	-2.00
01-6546-0-0000-0000-979Z	6546	0.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-6546-0-0000-0000-9740	6546	0.00
01-7420-0-0000-0000-979Z	7420	24,956.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7420-0-0000-0000-9740	7420	24,956.00
01-7422-0-0000-0000-979Z	7422	12,515,319.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7422-0-0000-0000-9740	7422	12,515,319.00
01-7425-0-0000-0000-979Z	7425	24,393,122.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7425-0-0000-0000-9740	7425	24,393,122.00
01-7426-0-0000-0000-979Z	7426	2,636,125.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7426-0-0000-0000-9740	7426	2,636,125.00
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**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) - All FUND and OBJECT account code combinations must be valid. PASSED

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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
01	3215	0	0000	0000	8290	01	3215	2,624,824.00
01	3215	0	0000	0000	9740	01	3215	1.00
01	3215	0	0000	0000	979Z	01	3215	1.00
01	3215	0	1110	1000	1100	01	3215	27,065.00
01	3215	0	1110	1000	3101	01	3215	4,500.00
01	3215	0	1110	1000	3301	01	3215	362.00
01	3215	0	1110	1000	3401	01	3215	16,000.00
01	3215	0	1110	1000	3501	01	3215	24.00
01	3215	0	1110	1000	3601	01	3215	2,000.00
01	3215	0	1110	1000	3901	01	3215	48.00
01	3215	0	1110	1000	4300	01	3215	20,000.00
01	3215	0	1110	1000	5800	01	3215	280,000.00
01	3215	0	1110	2420	2200	01	3215	958,476.00
01	3215	0	1110	2420	3202	01	3215	185,297.00
01	3215	0	1110	2420	3302	01	3215	74,472.00
01	3215	0	1110	2420	3402	01	3215	124,715.00
01	3215	0	1110	2420	3502	01	3215	1,017.00
01	3215	0	1110	2420	3602	01	3215	61,526.00
01	3215	0	1110	2420	3902	01	3215	24,943.00
01	3215	0	3200	1000	1100	01	3215	183,025.00
01	3215	0	3200	1000	3101	01	3215	29,622.00
01	3215	0	3200	1000	3301	01	3215	2,660.00
01	3215	0	3200	1000	3501	01	3215	186.00
01	3215	0	3200	1000	3601	01	3215	11,006.00
01	3215	0	3200	1000	3901	01	3215	1.00
01	3215	0	3200	1000	4300	01	3215	125,407.00
01	3215	0	3200	1000	4400	01	3215	1,766.00
01	3215	0	3200	1000	5200	01	3215	1,034.00
01	3215	0	3200	1000	5800	01	3215	351,418.00
01	3215	0	9000	7210	7310	01	3215	138,253.00
Explanation: The District will correct his balancing error during its next update as it closes the year.								
01	3220	0	0000	0000	8290	01	3220	33,220,006.00
01	3220	0	0000	0000	9790	01	3220	-2.00
01	3220	0	0000	0000	979Z	01	3220	-2.00

01-3220-0-0000-2110-1300	01	3220	72,300.00
01-3220-0-0000-2110-2300	01	3220	32,742.00
01-3220-0-0000-2110-3101	01	3220	10,785.00
01-3220-0-0000-2110-3202	01	3220	6,329.00
01-3220-0-0000-2110-3301	01	3220	1,038.00
01-3220-0-0000-2110-3302	01	3220	2,469.00
01-3220-0-0000-2110-3401	01	3220	2,202.00
01-3220-0-0000-2110-3402	01	3220	3,952.00
01-3220-0-0000-2110-3501	01	3220	68.00
01-3220-0-0000-2110-3502	01	3220	31.00
01-3220-0-0000-2110-3601	01	3220	4,338.00
01-3220-0-0000-2110-3602	01	3220	1,964.00
01-3220-0-0000-2110-3901	01	3220	69.00
01-3220-0-0000-2110-3902	01	3220	45.00
01-3220-0-0000-2490-2200	01	3220	2,204.00
01-3220-0-0000-2490-3202	01	3220	232.00
01-3220-0-0000-2490-3302	01	3220	169.00
01-3220-0-0000-2490-3502	01	3220	2.00
01-3220-0-0000-2490-3602	01	3220	120.00
01-3220-0-0000-7150-2300	01	3220	84,520.00
01-3220-0-0000-7150-3202	01	3220	10,723.00
01-3220-0-0000-7150-3302	01	3220	5,120.00
01-3220-0-0000-7150-3402	01	3220	11,606.00
01-3220-0-0000-7150-3502	01	3220	81.00
01-3220-0-0000-7150-3602	01	3220	5,071.00
01-3220-0-0000-7150-3902	01	3220	111.00
01-3220-0-0000-7180-2300	01	3220	84,991.00
01-3220-0-0000-7180-2400	01	3220	8,260.00
01-3220-0-0000-7180-3202	01	3220	17,732.00
01-3220-0-0000-7180-3302	01	3220	7,102.00
01-3220-0-0000-7180-3402	01	3220	11,530.00
01-3220-0-0000-7180-3502	01	3220	88.00
01-3220-0-0000-7180-3602	01	3220	5,595.00
01-3220-0-0000-7180-3902	01	3220	106.00
01-3220-0-0000-7300-2400	01	3220	16,955.00
01-3220-0-0000-7300-3202	01	3220	94.00
01-3220-0-0000-7300-3302	01	3220	1,205.00
01-3220-0-0000-7300-3502	01	3220	18.00
01-3220-0-0000-7300-3602	01	3220	1,096.00
01-3220-0-0000-7300-3902	01	3220	16.00
01-3220-0-0000-7300-4300	01	3220	61,514.00
01-3220-0-0000-7330-2400	01	3220	49,467.00
01-3220-0-0000-7330-3202	01	3220	8,981.00
01-3220-0-0000-7330-3302	01	3220	3,765.00
01-3220-0-0000-7330-3402	01	3220	13,071.00
01-3220-0-0000-7330-3502	01	3220	56.00
01-3220-0-0000-7330-3602	01	3220	2,965.00
01-3220-0-0000-7330-3902	01	3220	2,557.00
01-3220-0-0000-7340-2400	01	3220	9.00
01-3220-0-0000-7340-3202	01	3220	5.00
01-3220-0-0000-7340-3302	01	3220	5,176.00
01-3220-0-0000-7340-3402	01	3220	61.00
01-3220-0-0000-7340-3502	01	3220	254.00
01-3220-0-0000-7340-3602	01	3220	421.00
01-3220-0-0000-7340-3902	01	3220	211.00
01-3220-0-0000-7400-4400	01	3220	5,195.00
01-3220-0-0000-7600-2300	01	3220	22,208.00
01-3220-0-0000-7600-3202	01	3220	4,121.00
01-3220-0-0000-7600-3302	01	3220	1,681.00
01-3220-0-0000-7600-3502	01	3220	19.00

01-3220-0-0000-7600-3602	01	3220	1,332.00
01-3220-0-0000-7600-3902	01	3220	28.00
01-3220-0-0000-7700-2400	01	3220	34.00
01-3220-0-0000-7700-3202	01	3220	4.00
01-3220-0-0000-7700-3302	01	3220	14.00
01-3220-0-0000-7700-3402	01	3220	10.00
01-3220-0-0000-7700-3502	01	3220	25.00
01-3220-0-0000-7700-5800	01	3220	78,000.00
01-3220-0-0000-8200-2200	01	3220	220,800.00
01-3220-0-0000-8200-2300	01	3220	214,010.00
01-3220-0-0000-8200-2400	01	3220	49,304.00
01-3220-0-0000-8200-3202	01	3220	48,128.00
01-3220-0-0000-8200-3302	01	3220	33,148.00
01-3220-0-0000-8200-3402	01	3220	35,828.00
01-3220-0-0000-8200-3502	01	3220	358.00
01-3220-0-0000-8200-3602	01	3220	28,903.00
01-3220-0-0000-8200-3902	01	3220	3,286.00
01-3220-0-1110-1000-1100	01	3220	826,510.00
01-3220-0-1110-1000-2100	01	3220	609.00
01-3220-0-1110-1000-2900	01	3220	1,208.00
01-3220-0-1110-1000-3101	01	3220	115,934.00
01-3220-0-1110-1000-3201	01	3220	55,201.00
01-3220-0-1110-1000-3202	01	3220	138.00
01-3220-0-1110-1000-3301	01	3220	72,010.00
01-3220-0-1110-1000-3302	01	3220	47.00
01-3220-0-1110-1000-3401	01	3220	6,615.00
01-3220-0-1110-1000-3501	01	3220	79,695.00
01-3220-0-1110-1000-3601	01	3220	49,035.00
01-3220-0-1110-1000-3602	01	3220	37.00
01-3220-0-1110-1000-3701	01	3220	9,944.00
01-3220-0-1110-1000-3901	01	3220	1,490.00
01-3220-0-1110-1000-4100	01	3220	2,271,319.00
01-3220-0-1110-1000-4200	01	3220	501,848.00
01-3220-0-1110-1000-4300	01	3220	2,760,300.00
01-3220-0-1110-1000-4400	01	3220	10,806,289.00
01-3220-0-1110-1000-5200	01	3220	50,671.00
01-3220-0-1110-1000-5300	01	3220	2,330.00
01-3220-0-1110-1000-5600	01	3220	25,217.00
01-3220-0-1110-1000-5710	01	3220	15,000.00
01-3220-0-1110-1000-5800	01	3220	2,888,918.00
01-3220-0-1110-1000-5900	01	3220	30,500.00
01-3220-0-1110-1000-6400	01	3220	78,873.00
01-3220-0-1110-2100-1300	01	3220	15,530.00
01-3220-0-1110-2100-2300	01	3220	597,871.00
01-3220-0-1110-2100-2400	01	3220	170,093.00
01-3220-0-1110-2100-3101	01	3220	316.00
01-3220-0-1110-2100-3102	01	3220	19,195.00
01-3220-0-1110-2100-3201	01	3220	842.00
01-3220-0-1110-2100-3202	01	3220	137,258.00
01-3220-0-1110-2100-3301	01	3220	18,809.00
01-3220-0-1110-2100-3302	01	3220	56,382.00
01-3220-0-1110-2100-3402	01	3220	93,873.00
01-3220-0-1110-2100-3501	01	3220	8,002.00
01-3220-0-1110-2100-3502	01	3220	1,159.00
01-3220-0-1110-2100-3601	01	3220	1,173.00
01-3220-0-1110-2100-3602	01	3220	61,329.00
01-3220-0-1110-2100-3702	01	3220	211.00
01-3220-0-1110-2100-3902	01	3220	12,885.00
01-3220-0-1110-2420-2200	01	3220	963,838.00
01-3220-0-1110-2420-2400	01	3220	27,327.00

01-3220-0-1110-2420-3202	01	3220	124,746.00
01-3220-0-1110-2420-3302	01	3220	47,044.00
01-3220-0-1110-2420-3402	01	3220	265,889.00
01-3220-0-1110-2420-3502	01	3220	601.00
01-3220-0-1110-2420-3602	01	3220	37,351.00
01-3220-0-1110-2420-3902	01	3220	47,551.00
01-3220-0-1110-2490-2200	01	3220	155,308.00
01-3220-0-1110-2490-2300	01	3220	72,112.00
01-3220-0-1110-2490-2400	01	3220	216,258.00
01-3220-0-1110-2490-3102	01	3220	11,860.00
01-3220-0-1110-2490-3202	01	3220	62,221.00
01-3220-0-1110-2490-3302	01	3220	68,466.00
01-3220-0-1110-2490-3402	01	3220	75,771.00
01-3220-0-1110-2490-3502	01	3220	20,259.00
01-3220-0-1110-2490-3602	01	3220	23,026.00
01-3220-0-1110-2490-3702	01	3220	185.00
01-3220-0-1110-2490-3902	01	3220	6,025.00
01-3220-0-1110-2700-1300	01	3220	41,172.00
01-3220-0-1110-2700-2400	01	3220	2,203.00
01-3220-0-1110-2700-3101	01	3220	6,010.00
01-3220-0-1110-2700-3102	01	3220	242.00
01-3220-0-1110-2700-3201	01	3220	217.00
01-3220-0-1110-2700-3202	01	3220	160.00
01-3220-0-1110-2700-3301	01	3220	634.00
01-3220-0-1110-2700-3302	01	3220	76.00
01-3220-0-1110-2700-3501	01	3220	23.00
01-3220-0-1110-2700-3502	01	3220	1.00
01-3220-0-1110-2700-3601	01	3220	2,470.00
01-3220-0-1110-2700-3602	01	3220	132.00
01-3220-0-1110-2700-3901	01	3220	5.00
01-3220-0-1110-3110-1200	01	3220	13,436.00
01-3220-0-1110-3110-3101	01	3220	1,593.00
01-3220-0-1110-3110-3301	01	3220	195.00
01-3220-0-1110-3110-3501	01	3220	7.00
01-3220-0-1110-3110-3601	01	3220	806.00
01-3220-0-1110-3140-1200	01	3220	9,951.00
01-3220-0-1110-3140-3101	01	3220	1,593.00
01-3220-0-1110-3140-3301	01	3220	147.00
01-3220-0-1110-3140-3401	01	3220	2,303.00
01-3220-0-1110-3140-3501	01	3220	7.00
01-3220-0-1110-3140-3601	01	3220	597.00
01-3220-0-1110-3140-3901	01	3220	16.00
01-3220-0-1110-3700-6400	01	3220	157,000.00
01-3220-0-1110-3900-2300	01	3220	39,271.00
01-3220-0-1110-3900-3202	01	3220	6,814.00
01-3220-0-1110-3900-3302	01	3220	2,888.00
01-3220-0-1110-3900-3402	01	3220	6,171.00
01-3220-0-1110-3900-3502	01	3220	35.00
01-3220-0-1110-3900-3602	01	3220	2,357.00
01-3220-0-1110-3900-3902	01	3220	47.00
01-3220-0-1110-8300-2200	01	3220	607.00
01-3220-0-1110-8300-3102	01	3220	98.00
01-3220-0-1110-8300-3302	01	3220	9.00
01-3220-0-1110-8300-3602	01	3220	36.00
01-3220-0-3200-1000-4300	01	3220	847,175.00
01-3220-0-3200-1000-4400	01	3220	774,224.00
01-3220-0-3800-1000-1100	01	3220	6,798.00
01-3220-0-3800-1000-3101	01	3220	472.00
01-3220-0-3800-1000-3301	01	3220	177.00
01-3220-0-3800-1000-3501	01	3220	6,438.00

01-3220-0-3800-1000-3601	01	3220	462.00
01-3220-0-5050-2700-1300	01	3220	22,437.00
01-3220-0-5050-2700-3101	01	3220	3,206.00
01-3220-0-5050-2700-3301	01	3220	325.00
01-3220-0-5050-2700-3401	01	3220	2,164.00
01-3220-0-5050-2700-3501	01	3220	20.00
01-3220-0-5050-2700-3601	01	3220	1,346.00
01-3220-0-5050-2700-3901	01	3220	25.00
01-3220-0-5760-1110-1100	01	3220	1,426,991.00
01-3220-0-5760-1110-2100	01	3220	29,503.00
01-3220-0-5760-1110-3101	01	3220	95,962.00
01-3220-0-5760-1110-3301	01	3220	8,574.00
01-3220-0-5760-1110-3401	01	3220	132,644.00
01-3220-0-5760-1110-3501	01	3220	656.00
01-3220-0-5760-1110-3601	01	3220	35,662.00
01-3220-0-5760-1110-3901	01	3220	950.00
01-3220-0-5760-2700-1300	01	3220	136,507.00
01-3220-0-5760-2700-3101	01	3220	19,667.00
01-3220-0-5760-2700-3301	01	3220	1,981.00
01-3220-0-5760-2700-3401	01	3220	14,780.00
01-3220-0-5760-2700-3501	01	3220	131.00
01-3220-0-5760-2700-3601	01	3220	8,190.00
01-3220-0-5760-2700-3901	01	3220	153.00
01-3220-0-5760-3110-1200	01	3220	1,335,876.00
01-3220-0-5760-3110-1300	01	3220	378,123.00
01-3220-0-5760-3110-2200	01	3220	334,496.00
01-3220-0-5760-3110-2400	01	3220	48,293.00
01-3220-0-5760-3110-3101	01	3220	431,764.00
01-3220-0-5760-3110-3102	01	3220	3,889.00
01-3220-0-5760-3110-3201	01	3220	13,583.00
01-3220-0-5760-3110-3202	01	3220	81,065.00
01-3220-0-5760-3110-3301	01	3220	43,919.00
01-3220-0-5760-3110-3302	01	3220	29,967.00
01-3220-0-5760-3110-3401	01	3220	337,699.00
01-3220-0-5760-3110-3402	01	3220	59,791.00
01-3220-0-5760-3110-3501	01	3220	2,825.00
01-3220-0-5760-3110-3502	01	3220	397.00
01-3220-0-5760-3110-3601	01	3220	167,450.00
01-3220-0-5760-3110-3602	01	3220	24,737.00
01-3220-0-5760-3110-3701	01	3220	997.00
01-3220-0-5760-3110-3901	01	3220	4,110.00
01-3220-0-5760-3110-3902	01	3220	14,867.00
01-3220-0-5760-3140-1200	01	3220	26,225.00
01-3220-0-5760-3140-3101	01	3220	4,201.00
01-3220-0-5760-3140-3301	01	3220	380.00
01-3220-0-5760-3140-3401	01	3220	4,064.00
01-3220-0-5760-3140-3501	01	3220	28.00
01-3220-0-5760-3140-3601	01	3220	1,574.00
01-3220-0-5760-3140-3901	01	3220	40.00
01-3220-0-7150-4000-2300	01	3220	86,257.00
01-3220-0-7150-4000-3102	01	3220	4,246.00
01-3220-0-7150-4000-3202	01	3220	10,813.00
01-3220-0-7150-4000-3302	01	3220	2,311.00
01-3220-0-7150-4000-3402	01	3220	6,506.00
01-3220-0-7150-4000-3502	01	3220	83.00
01-3220-0-7150-4000-3602	01	3220	5,176.00
01-3220-0-7150-4000-3902	01	3220	89.00
01-3220-0-9000-3600-2200	01	3220	71,951.00
01-3220-0-9000-3600-2300	01	3220	18,058.00
01-3220-0-9000-3600-3102	01	3220	311.00

01-3220-0-9000-3600-3202	01	3220	10,316.00
01-3220-0-9000-3600-3302	01	3220	6,322.00
01-3220-0-9000-3600-3402	01	3220	3,246.00
01-3220-0-9000-3600-3502	01	3220	1,236.00
01-3220-0-9000-3600-3602	01	3220	5,433.00
01-3220-0-9000-3600-3902	01	3220	2,049.00
01-3220-0-9000-3600-6400	01	3220	295,000.00
01-3220-0-9000-3700-2200	01	3220	75,000.00
01-3220-0-9000-3700-3302	01	3220	5,225.00
01-3220-0-9000-3700-3502	01	3220	39.00
01-3220-0-9000-3700-3602	01	3220	4,500.00
01-6546-0-0000-0000-9740	01	6546	0.00
01-6546-0-0000-0000-979Z	01	6546	0.00
01-6546-0-5760-0000-8590	01	6546	2,278,089.00
01-6546-0-5760-3130-1200	01	6546	1,462,290.00
01-6546-0-5760-3130-2400	01	6546	62,023.00
01-6546-0-5760-3130-3101	01	6546	251,996.00
01-6546-0-5760-3130-3201	01	6546	37,428.00
01-6546-0-5760-3130-3202	01	6546	14,067.00
01-6546-0-5760-3130-3301	01	6546	35,124.00
01-6546-0-5760-3130-3302	01	6546	4,744.00
01-6546-0-5760-3130-3401	01	6546	165,786.00
01-6546-0-5760-3130-3402	01	6546	8,810.00
01-6546-0-5760-3130-3501	01	6546	1,824.00
01-6546-0-5760-3130-3502	01	6546	62.00
01-6546-0-5760-3130-3601	01	6546	103,522.00
01-6546-0-5760-3130-3602	01	6546	3,721.00
01-6546-0-5760-3130-3901	01	6546	2,263.00
01-6546-0-5760-3130-3902	01	6546	4,439.00
01-6546-0-5760-7210-7310	01	6546	119,990.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7420-0-0000-0000-8590	01	7420	3,255,312.00
01-7420-0-0000-0000-9740	01	7420	24,956.00
01-7420-0-0000-0000-979Z	01	7420	24,956.00
01-7420-0-1110-1000-1100	01	7420	119,542.00
01-7420-0-1110-1000-3101	01	7420	19,713.00
01-7420-0-1110-1000-3301	01	7420	10,192.00
01-7420-0-1110-1000-3501	01	7420	60.00
01-7420-0-1110-1000-3601	01	7420	8,493.00
01-7420-0-1110-1000-4300	01	7420	7,000.00
01-7420-0-1110-1000-5800	01	7420	893,138.00
01-7420-0-1110-2100-2300	01	7420	17,746.00
01-7420-0-1110-2100-3202	01	7420	3,655.00
01-7420-0-1110-2100-3302	01	7420	1,357.00
01-7420-0-1110-2100-3402	01	7420	6,172.00
01-7420-0-1110-2100-3502	01	7420	18.00
01-7420-0-1110-2100-3602	01	7420	1,065.00
01-7420-0-1110-2100-3902	01	7420	23.00
01-7420-0-1110-3700-2200	01	7420	195,633.00
01-7420-0-1110-3700-3202	01	7420	29,800.00
01-7420-0-1110-3700-3302	01	7420	28,620.00
01-7420-0-1110-3700-3402	01	7420	98,900.00
01-7420-0-1110-3700-3502	01	7420	301.00
01-7420-0-1110-3700-3602	01	7420	17,106.00
01-7420-0-1110-3700-3902	01	7420	10,137.00
01-7420-0-1110-3700-6400	01	7420	155,300.00
01-7420-0-9000-3600-5800	01	7420	1,166,329.00

01-7420-0-9000-3600-6400	01	7420	293,550.00
01-7420-0-9000-7210-7310	01	7420	146,506.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7422-0-0000-0000-8590	01	7422	12,515,319.00
01-7422-0-0000-0000-9740	01	7422	12,515,319.00
01-7422-0-0000-0000-979Z	01	7422	12,515,319.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7425-0-0000-0000-8590	01	7425	24,393,122.00
01-7425-0-0000-0000-9740	01	7425	24,393,122.00
01-7425-0-0000-0000-979Z	01	7425	24,393,122.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7426-0-0000-0000-8590	01	7426	2,636,125.00
01-7426-0-0000-0000-9740	01	7426	2,636,125.00
01-7426-0-0000-0000-979Z	01	7426	2,636,125.00

Explanation:The District will correct his balancing error during its next update as it closes the year.

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3215-0-0000-0000-8290	3215	8290	2,624,824.00
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Explanation:The District will correct his balancing error during its next update as it closes the year.

01-3220-0-0000-0000-8290	3220	8290	33,220,006.00
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Explanation:The District will correct his balancing error during its next update as it closes the year.

01-6546-0-5760-0000-8590	6546	8590	2,278,089.00
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Explanation:The District will correct his balancing error during its next update as it closes the year.

01-7420-0-0000-0000-8590 7420 8590 3,255,312.00  
Explanation:The District will correct his balancing error during its next  
update as it closes the year.

01-7422-0-0000-0000-8590 7422 8590 12,515,319.00  
Explanation:The District will correct his balancing error during its next  
update as it closes the year.

01-7425-0-0000-0000-8590 7425 8590 24,393,122.00  
Explanation:The District will correct his balancing error during its next  
update as it closes the year.

01-7426-0-0000-0000-8590 7426 8590 2,636,125.00  
Explanation:The District will correct his balancing error during its next  
update as it closes the year.

**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) - 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

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

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

INTRAFFD-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) 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 are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

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

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

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

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

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

Checks Completed.

**MEMO TO THE  
BUDGET & FINANCE  
COMMITTEE**



Date: May 13, 2021

To: Aimee Eng, Budget & Finance Committee Chair  
From: Lisa Grant-Dawson, Chief Business Officer

Re: Budget Options and Strategy to Address Current and Future Year District Deficits

Dear Chair Eng and the Budget & Finance Committee Directors Williams and Hutchinson,

At the April 28, 2021 Board meeting Resolution No 2021-0254, Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget was approved after a first reading on February 24, 2021. As part of the adoption of this strategy for the 2021-22 budget, the plan included the use of one time money to bridge necessary financial reductions in expenditures to secure solvency based on the projected reductions for the 2021-22 budget, which are also essential in meeting the out year requirements and meeting the District's [fiscal sustainability plan](#) which the Board also adopted on February 24, 2021.

After the presentation of the 2021-22 Second Interim, the Alameda County Office of Education and our County Trustee noted in a memo to the District "per ACOE's directive on their 1st Interim letter [,] that 'Board-approved and identified budget-balancing solutions' be included" in the multi-year projects at Third Interim and at 2021-22 budget adoption. "Specifically, I am requesting that the MYP for the combined \$58,583,000 for the 2022-23 Board Cover Memorandum Resolution 2021-0254 Page 3 fiscal year have explicit wording as to how the District plans to address the deficit defined as other adjustments in the 2nd interim report." The Third Interim Budget report will be presented on May 26, 2021 and must include such explicit wording as directed.

To reach the goal of providing explicit language, staff is providing the Budget and Finance committee with the developing list of options, some which were initiated in 2019-20 and ranged in status from implemented to not fully evaluate. Additionally the 2021-22 Budget Development process also provided an opportunity for the Board, staff, and stakeholders to provide options to address the existing and future operational deficit. The board must specifically state what it will do and how it intends to make these options executable to balance the District's budget.

On October 29, 2020, staff provided the Budget and Finance Committee a [presentation](#) summarizing the status of the 2019-20 proposed revenue enhancement and budget reduction options for the 2020-21 fiscal year as part of the 2021-22 Budget Development process. The following options presented in 2019-20 were updated to include status.

- 1) Coordinated Bell Schedules Across All Schools
  - a) *Strategy Development Compromised due to COVID-19*



- 2) Saturday School in all Possible Schools
  - a) *Strategy Development Compromised due to COVID-19*
  - b) Update: In progress
    - i) Included as an option for Expanded Learning Opportunity Strategy
    - ii) Note: Saturday school is a program designed to make up instructional time and funding due to absence or truancy; therefore, truancy trends and strategies must be evaluated to include contractual bargaining agreements.
- 3) Increased Free and Reduced Lunch Participation
  - a) *Developing Strategy*
  - b) Update: In progress
    - i) Contribution from the General Fund has been eliminated as of Second Interim 2020-21
    - ii) Outstanding loan from contributions prior to 2005 repaid in 2020-21
- 4) Lease Sites that are Currently or Will Soon Become Vacant
  - a) *Strategy Executed and In Progress*
- 5) Reduce Energy Costs
  - a) *Strategy Development Compromised due to COVID-19*
  - b) Update: Single year opportunity applied
  - c) The District included cost avoidance savings from energy and other costs as part of Second Interim and reserved and used the projected savings to continue COVID related investments in lieu of new funding.
- 6) Alternate Safety Plan
  - a) *Strategy Executed and In Progress*
- 7) Cohort 3 Recommendation for the Citywide Plan
  - a) *Strategy in progress*

The 2021-22 Budget Reduction Option & Bridge Plan included the following items as identified as items 6-8 on the Options and Bridge Plan, which are recommended to be included in the specific wording:

- 8) Realignment of General Fund Base, Supplemental, and Other Grant Funded/Restricted Positions and Expenditures
  - a) In Progress
- 9) Initiate a District Administrative/Central Re-Organization Analysis and Recommend a Plan to align support services needed and clarify departmental priorities, roles, and goals.
  - a) In progress
- 10) Early Retirement Incentive
  - a) In progress of review with Public Agency Retirement Services (PARS)
- 11) Reduction of positions included in the 2021-22 Bridge Plan.



It is my hope that this information is helpful during the discussion and subsequent drafting of the components of the explicit wording to include in the District's Third Interim.

Sincerely,

A handwritten signature in black ink that reads "Lisa Grant-Dawson".

Lisa Grant-Dawson  
Chief Business Officer

**THIRD INTERIM REPORT**  
**2020-2021**  
**FISCAL YEAR**

**POWERPOINT**  
**PRESENTATION**



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# Oakland Unified School District

## 2020-21 Third Interim Financial Report



Presented by Lisa Grant-Dawson, Chief Business Officer

Omaira Reyna, Director Budget & Finance

Governing Board Meeting, May 26, 2021

[www.ousd.org](http://www.ousd.org)



@OUSDnews

# Annual Financial Reporting Cycle

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- Adopted Budget - July 1 - June 30/Report - June 30
- Unaudited Actuals - July 1 - June 30/Report: September 15
  - **March 1<sup>st</sup> - Draft Audit presented to the Audit Committee**
  - **Audit must be submitted to the Alameda County Office by March 31**
  - **Projected Board Submittal – No later than April 24<sup>th</sup>**
- First Interim - July 1 - October 30/Report: December 15
- Second Interim - July 1 - January 31/Report: March 15
- **Third Interim - July 1 - April 15/Report: June 1**

# Third Interim Assumptions

## OUSD 2020-21 Third Interim Assumptions\*\*

Year	2020-21	2021-22	2022-23
Cost of Living Adjustment (COLA)	0.00%	3.84%	1.28%
Enrollment	35,441	35,034	34,734
Attendance (ADA)	33,911	33,911	32,838
Enrollment to ADA % *	96%	97%	95%
Unduplicated Pupil Count	75.81	75.54	75.61
Salary and Negotiated Increases Adjusted - OE	3.0%	2.5%	
Step & Column	1.3%	1.3%	1.3%
Mandatories & Benefits - Certificated	24.11%	23.88%	26.06%
Mandatories & Benefits - Classified	34.86%	37.16%	40.46%

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

\*\* Due to the timing of the Third Interim, the District is not using all of the projected changes from May Revise/STRS & SUI for the Third Interim projection, but is including all changes in the adopted budget.

# Significant Changes Since Second Interim

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- The District continued to manage and balance ongoing operations while budgeting, planning and spending one time investments in the 2020-21 year.
- Since second interim, we have added \$39.5M for AB 86
  - Expanded Learning - \$27M
  - In-Person Instruction \$12.5
    - This will be adjusted down to \$11.6M due to our April 19<sup>th</sup> opening date
- Now that the year is ending with a budget that was built for a normal year, we also projected one time cost avoidance of \$16M

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)
e) Adjusted Beginning Balance (F1c + F1d)			28,487,127.00	33,043,818.00		33,043,818.00
2) Ending Balance, June 30 (E + F1e)			24,478,111.00	51,886,178.00		69,288,334.00
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	150,000.00		150,000.00
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	12,746,376.44	7,530,324.00		41,179,711.00
ECE Rentals	0000	9780	70,374.00			
Charter Leases	0000	9780	2,283,187.00			
Health & Welfare	0000	9780	4,001,789.00			
Stalite Dated Warrants	0000	9780	1,681,497.00			
Additional 1% Reserve	0000	9780	4,709,529.44			
Stale Dated Warrants	0000	9780		841,026.00		
Additional 1% Reserve for Economic Unci	0000	9780		6,689,298.00		
Stale Dated Warrants	0000	9780				782,249.00
Additional 1% Reserve	0000	9780				6,602,564.00
Resource 0040 AB1840 One Time Allocat	0000	9780				16,009,000.00
2021-22 COVID-19 General Fund Cost Av	0000	9780				1,079,969.00
3rd Interim Cost Avoidance Estimate Res I	0000	9780				9,273,194.00
3rd Interim Cost Avoidance Estimate Res I	0000	9780				366,458.00
3rd Interim Cost Avoidance Estimate Res I	0000	9780				68,837.00
3rd Interim Cost Avoidance Estimate Res I	0000	9780				5,807,460.00
3rd Interim Cost Avoidance Estimate Res I	0000	9780				797,652.00
3rd Interim Cost Avoidance Estimate Res I	0000	9780				42,822.00
3rd Interim Cost Avoidance Estimate Res I	0000	9780				69,313.00
3rd Interim Cost Avoidance Estimate Res I	0000	9780				241,106.00
3rd Interim Cost Avoidance Estimate Res I	0000	9780				39,087.00
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	11,560,544.56	13,378,596.00		13,205,127.00

# Third Interim Summary



## 2020-21 Third Interim Fund Balance Summary

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 408,829,931	\$ 313,061,516	\$ 721,891,447
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 297,709,178	\$ 362,547,173	\$ 660,256,351
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 111,120,753	\$ (49,485,657)	\$ 61,635,096
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (74,876,237)	\$ 75,188,989	\$ 312,752
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>	\$ 36,244,516	\$ 25,703,332	\$ 61,947,848
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,818	\$ 33,484,682	\$ 66,528,500
2) Ending Balance, June 30 (E + F1e)	\$ 69,288,335	\$ 59,188,014	\$ 128,476,348

# Net Changes in Third Interim

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- Revenues - Primary Drivers of Change since First Interim
  - Unrestricted revenues remain the same from Second Interim
  - Restricted - \$48M increase since second interim due to the District recognizing \$39.5M in Assembly Bill (AB) 86 Funding and receiving three other large grant allocations.
    - Resource 5846 – STEP Safety Education - \$508K
    - Resource 6546 – Mental Health Grant - \$2M
    - Resource 7812 – Early Literacy Grant - \$5.9M

# Net Changes in Third Interim

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- Unrestricted Expenditures
  - \$16M in Cost Avoidance recognized and reserved
  - Primary drivers are transfers of appropriate unrestricted expenditures to one onetime resources in the restricted general fund and lower spending due to limited in person activities and costs that would have normally been realized.
- Restricted Expenditures
  - Increase in recognizing expenditures associated with new grants awarded since Second Interim.
    - Resource 5846 – STEP Safety Education - \$508K
    - Resource 6546 – Mental Health Grant - \$2M
    - Resource 7812 – Early Literacy Grant - \$5.9M

# Net Changes in Third Interim

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- Multi-Year Projection (FORM MYPI)
  - MYP with one time money projects a \$55.6M deficit in 2022-23 compared to \$58.6M at Second Interim
  - MYP without one time money raises this projection to a deficit of \$56.2M
    - The COVID relief money to include AB1840 has been either received, spent, or allocated to date. The District removed any new revenue from this projection AB86 Expanded Learning and In Person Instruction and the use of ESSER II funds in 2021-22.

# Net Changes in Third Interim

## 2020-21 Third Interim MYP Fund Balance Summary - Unrestricted

	2020-21 Unrestricted	2021-22 Unrestricted	2022-23 Unrestricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 408,829,931	\$ 406,527,043	\$ 401,903,413
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 297,709,178	\$ 320,361,407	\$ 330,856,455
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 111,120,753	\$ 86,165,636	\$ 71,046,958
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (74,876,237)	\$ (67,361,393)	\$ (82,020,807)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 36,244,516	\$ 18,804,243	\$ (10,973,849)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,818	\$ 69,288,335	\$ 88,092,578
2) Ending Balance, June 30 (E + F1e)	\$ 69,288,335	\$ 88,092,578	\$ 77,118,729

# Net Changes in Third Interim

## 2020-21 Third Interim MYP Fund Balance Summary - Restricted

	2020-21 Restricted	2021-22 Restricted	2022-23 Restricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 313,061,516	\$ 333,678,004	\$ 222,499,579
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 362,547,173	\$ 384,304,011	\$ 349,509,253
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ (49,485,657)	\$ (50,626,007)	\$ (127,009,674)
<b>D. Other Financing Sources/Uses</b>		0	
4) Total, Other Financing Sources/Uses	\$ 75,188,989	\$ 78,674,145	\$ 82,333,559
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>	\$ 25,703,332	\$ 28,048,138	\$ (44,676,115)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,484,682	\$ 59,188,014	\$ 87,236,152
2) Ending Balance, June 30 (E + F1e)	\$ 59,188,014	\$ 87,236,152	\$ 42,560,037

# Net Changes in Third Interim

## 2020-21 Third Interim MYP Fund Balance Summary - Combined

	2020-21 Combined	2021-22 Combined	2022-23 Combined
<b>A. Revenues</b>			
5) Total Revenues	\$ 721,891,447	\$ 740,205,047	\$ 624,402,992
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 660,256,351	\$ 704,665,418	\$ 680,365,708
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 61,635,096	\$ 35,539,629	\$ (55,962,716)
<b>D. Other Financing Sources/Uses</b>		0	
4) Total, Other Financing Sources/Uses	\$ 312,752	\$ 11,312,752	\$ 312,752
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>	\$ 61,947,848	\$ 46,852,381	\$ (55,649,964)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 66,528,500	\$ 128,476,348	\$ 175,328,729
2) Ending Balance, June 30 (E + F1e)	\$ 128,476,348	\$ 175,328,729	\$ 119,678,765

# Net Changes in Third Interim

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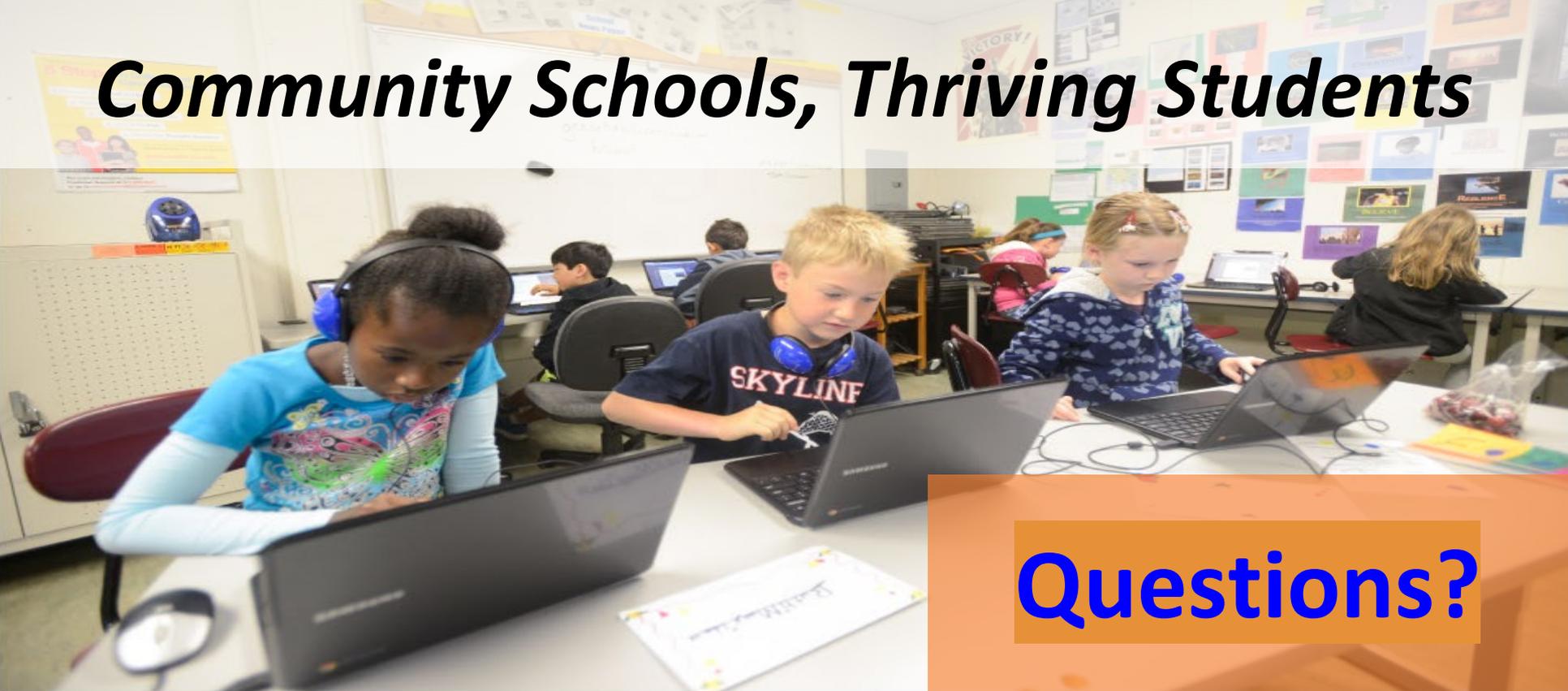
- Cash Flow (FORM CASH)
  - LCFF Cash Deferrals due to COVID-19 and the States economic outlook
    - Second Interim Projection -\$34M Cash
    - Third Interim projection includes the first portion of the State Intercept Loan received in April 2021 of \$35M which will be paid back as the deferred apportionment is paid from July – November 2021
    - Third interim also include first round of proceeds from AB86 - \$20M
    - Total projected cash balance \$125.7M

# Next Steps

- Submission of Third Interim to the Alameda County Office of Education (ACOE) by June 1st
- Distribution of Third Interim to Auditors, Financial Advisors, Bond Reporting Agencies
- June 10, 2021 – Budget & Finance Meeting
- Draft Budget and LCAP Discussion
- June 16, 2021 – LCAP & Budget Public Hearing
- June 30, 2021 – LCAP & Budget Adoption



# Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

[www.ousd.org](http://www.ousd.org)



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