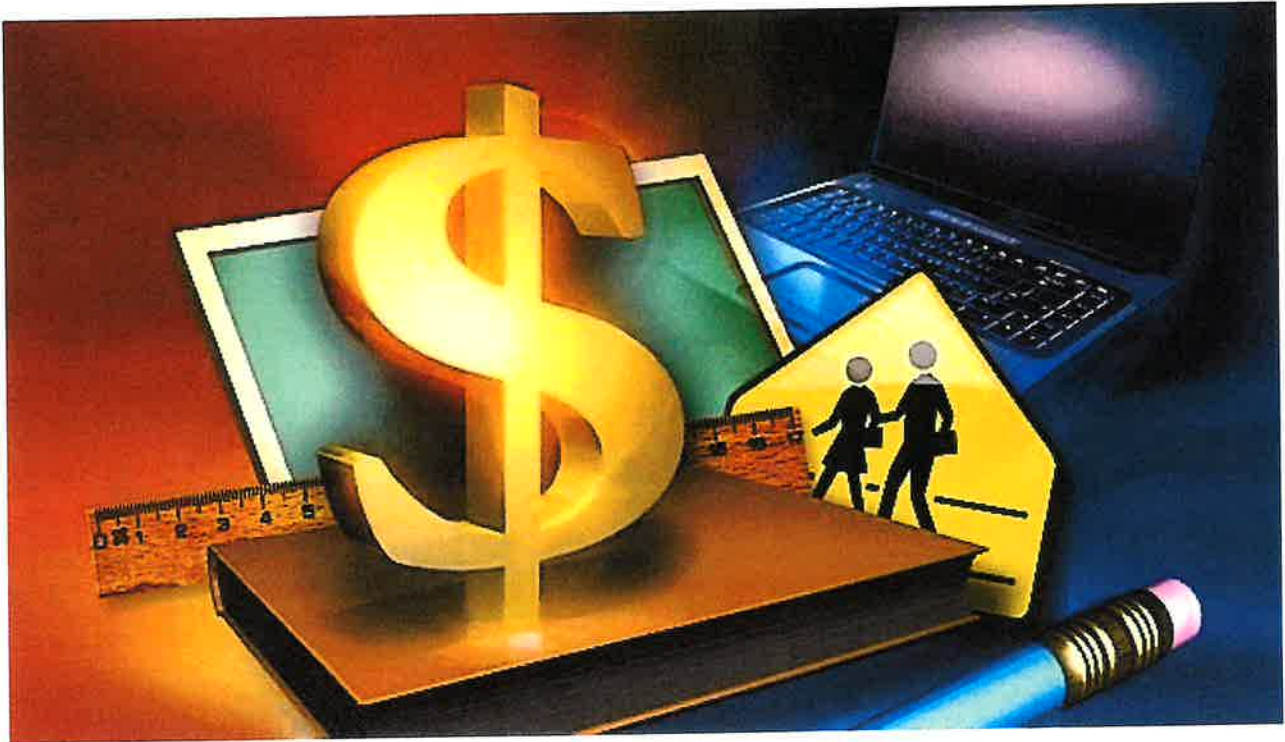


# **MCFARLAND UNIFIED SCHOOL DISTRICT**

## **2020 - 2021 UNAUDITED ACTUALS**



### **EVERY STUDENT EVERYDAY**

**Kern Avenue Elementary School  
Browning Road Elementary School  
Horizon Elementary School  
McFarland Middle School  
McFarland High School  
McFarland Learning Center**

**S. Aaron Resendez  
Superintendent**

**Ambelina Garcia Duran  
Deputy Superintendent/CBO**

601 Second Street, McFarland, CA 93250 ~ PH (661)792-3081 ~ FAX (661)792-2447


# MCFARLAND UNIFIED SCHOOL DISTRICT 2020-21 UNAUDITED ACTUALS

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 14, 2021

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Kern County Superintendent of Schools  
Name  
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Telephone  
prquinn@kern.org  
E-mail Address

For School District:

McFarland Unified SD  
Name  
Ambelina Garcia Duran  
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Unaudited Actuals  
FINANCIAL REPORTS  
2020-21 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.93%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$35,195,581.47
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$35,195,581.47
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	6.21%

1/15/2021



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	39,679,680.79	0.00	39,679,680.79	41,285,105.00	0.00	41,285,105.00	4.0%
2) Federal Revenue		8100-8299	152,515.92	7,381,959.51	7,534,475.43	0.00	9,923,644.71	9,923,644.71	31.7%
3) Other State Revenue		8300-8599	709,958.67	4,429,312.07	5,139,270.74	650,239.41	5,220,301.91	5,870,541.32	14.2%
4) Other Local Revenue		8600-8799	537,680.39	2,462,474.75	3,000,155.14	0.00	2,344,027.00	2,344,027.00	-21.9%
5) TOTAL REVENUES			41,079,835.77	14,273,746.33	55,353,582.10	41,935,344.41	17,487,973.62	59,423,318.03	7.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	13,883,047.68	2,675,076.18	16,558,123.86	15,109,108.54	3,416,473.52	18,525,582.06	11.9%
2) Classified Salaries		2000-2999	3,770,056.40	1,567,874.56	5,337,930.96	4,842,110.37	2,186,426.08	7,028,536.45	31.7%
3) Employee Benefits		3000-3999	8,208,042.66	3,422,068.32	11,630,110.98	9,629,884.85	2,521,831.52	12,151,716.37	4.5%
4) Books and Supplies		4000-4999	1,358,826.13	3,412,403.97	4,771,230.10	2,646,175.03	1,081,668.15	3,727,843.18	-21.9%
5) Services and Other Operating Expenditures		5000-5999	3,305,689.83	1,666,727.82	4,972,417.65	4,677,391.45	2,024,264.08	6,701,655.53	34.8%
6) Capital Outlay		6000-6999	2,456,695.39	831,390.92	3,288,086.31	6,513,328.00	8,185,775.00	14,699,103.00	347.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	361,217.56	1,281,810.41	1,643,027.97	364,072.00	1,400,000.00	1,764,072.00	7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(512,457.80)	405,529.70	(106,928.10)	(481,789.69)	361,442.20	(120,347.49)	12.5%
9) TOTAL EXPENDITURES			32,831,117.85	15,262,881.88	48,093,999.73	43,300,280.55	21,177,880.55	64,478,161.10	34.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			8,248,717.92	(989,135.55)	7,259,582.37	(1,364,936.14)	(3,689,906.93)	(5,054,843.07)	-169.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,043,220.00	0.00	5,043,220.00	500,000.00	0.00	500,000.00	-90.1%
2) Other Sources/Uses									
a) Sources		8930-8979	39,563.05	0.00	39,563.05	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,431,808.64)	2,431,808.64	0.00	(3,689,906.89)	3,689,906.89	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,435,465.59)	2,431,808.64	(5,003,656.95)	(4,189,906.89)	3,689,906.89	(500,000.00)	-90.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			813,252.33	1,442,673.09	2,255,925.42	(5,554,843.03)	(0.04)	(5,554,843.07)	-346.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,752,566.20	1,165,625.31	17,918,191.51	17,566,409.24	2,608,298.40	20,174,707.64	12.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,752,566.20	1,165,625.31	17,918,191.51	17,566,409.24	2,608,298.40	20,174,707.64	12.6%
d) Other Restatements		9795	590.71	0.00	590.71	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,753,156.91	1,165,625.31	17,918,782.22	17,566,409.24	2,608,298.40	20,174,707.64	12.6%
2) Ending Balance, June 30 (E + F1e)			17,566,409.24	2,608,298.40	20,174,707.64	12,011,566.21	2,608,298.36	14,619,864.57	-27.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	19,329.75	0.00	19,329.75	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,608,298.40	2,608,298.40	0.00	2,608,298.40	2,608,298.40	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,949,444.49	0.00	4,949,444.49	4,949,444.49	0.00	4,949,444.49	0.0%
Construction projects timing issue due to	0000	9760	4,626,138.99		4,626,138.99				
Timing Issue - purchase of TK-3 desks	1100	9760	323,305.50		323,305.50				
Construction projects timing issue due to	0000	9760				4,626,138.99		4,626,138.99	
Timing Issue - purchase of TK-3 desks fc	1100	9760				323,305.50		323,305.50	
d) Assigned									
Other Assignments		9780	5,455,287.43	0.00	5,455,287.43	473,121.69	0.00	473,121.69	-91.3%
Reserved for LCAP support services.	0000	9780	4,968,099.15		4,968,099.15				
Reserved for instructional materials and si	1100	9780	487,188.28		487,188.28				
Reserved for instructional materials, equ	1100	9780				473,121.69		473,121.69	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,127,347.57	0.00	7,127,347.57	6,589,000.03	0.00	6,589,000.03	-7.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.04)	(0.04)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	16,462,284.11	2,534,553.85	18,996,837.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	155,711.75	0.00	155,711.75				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	42,312.12	1,421,090.38	1,463,402.50				
4) Due from Grantor Government		9290	6,339,552.00	870,308.95	7,209,860.95				
5) Due from Other Funds		9310	115,169.99	0.00	115,169.99				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	19,329.75	0.00	19,329.75				
8) Other Current Assets		9340	0.00	0.00	0.00				
<b>9) TOTAL, ASSETS</b>			<b>23,149,359.72</b>	<b>4,825,953.18</b>	<b>27,975,312.90</b>				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,415,423.03	426,352.57	1,841,775.60				
2) Due to Grantor Governments		9590	4,164,934.57	0.00	4,164,934.57				
3) Due to Other Funds		9610	2,592.88	0.00	2,592.88				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,791,302.21	1,791,302.21				
<b>6) TOTAL, LIABILITIES</b>			<b>5,582,950.48</b>	<b>2,217,654.78</b>	<b>7,800,605.26</b>				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,566,409.24	2,608,298.40	20,174,707.64				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	19,093,238.91	0.00	19,093,238.91	27,339,036.00	0.00	27,339,036.00	43.2%
Education Protection Account State Aid - Current Year		8012	14,025,792.00	0.00	14,025,792.00	7,657,124.00	0.00	7,657,124.00	-45.4%
State Aid - Prior Years		8019	116,739.00	0.00	116,739.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	31,265.00	0.00	31,265.00	47,301.00	0.00	47,301.00	51.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	14.66	0.00	14.66	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	5,802,774.53	0.00	5,802,774.53	5,998,430.00	0.00	5,998,430.00	3.4%
Unsecured Roll Taxes		8042	759,685.82	0.00	759,685.82	580,958.00	0.00	580,958.00	-23.5%
Prior Years' Taxes		8043	(8,214.93)	0.00	(8,214.93)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	125,950.42	0.00	125,950.42	99,482.00	0.00	99,482.00	-21.0%
Education Revenue Augmentation Fund (ERAF)		8045	(606,119.91)	0.00	(606,119.91)	(726,735.00)	0.00	(726,735.00)	19.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	352,001.20	0.00	352,001.20	305,963.00	0.00	305,963.00	-13.1%
Penalties and Interest from Delinquent Taxes		8048	3,868.06	0.00	3,868.06	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>39,696,994.76</b>	<b>0.00</b>	<b>39,696,994.76</b>	<b>41,301,559.00</b>	<b>0.00</b>	<b>41,301,559.00</b>	<b>4.0%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,313.97)	0.00	(17,313.97)	(16,454.00)	0.00	(16,454.00)	-5.0%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>39,679,680.79</b>	<b>0.00</b>	<b>39,679,680.79</b>	<b>41,285,105.00</b>	<b>0.00</b>	<b>41,285,105.00</b>	<b>4.0%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	627,602.00	627,602.00	0.00	583,313.00	583,313.00	-7.1%
Special Education Discretionary Grants		8182	0.00	11,808.00	11,808.00	0.00	10,229.00	10,229.00	-13.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,663,362.31	1,663,362.31		2,040,654.07	2,040,654.07	22.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		69,920.44	69,920.44		291,391.73	291,391.73	316.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		176,134.58	176,134.58		273,958.08	273,958.08	55.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		222,284.67	222,284.67		164,679.83	164,679.83	-25.9%
Career and Technical Education	3500-3599	8290		36,303.48	36,303.48		45,333.00	45,333.00	24.9%
All Other Federal Revenue	All Other	8290	152,515.92	4,574,544.03	4,727,059.95	0.00	6,514,086.00	6,514,086.00	37.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>152,515.92</b>	<b>7,381,959.51</b>	<b>7,534,475.43</b>	<b>0.00</b>	<b>9,923,644.71</b>	<b>9,923,644.71</b>	<b>31.7%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		96,187.00	96,187.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	134,977.00	0.00	134,977.00	134,977.00	0.00	134,977.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	565,758.67	245,402.29	811,160.96	515,262.41	168,319.00	683,581.41	-15.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		373,405.03	373,405.03		399,508.20	399,508.20	7.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		133,680.43	133,680.43		246,672.46	246,672.46	84.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,223.00	3,580,637.32	3,589,860.32	0.00	4,405,802.25	4,405,802.25	22.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>709,958.67</b>	<b>4,429,312.07</b>	<b>5,139,270.74</b>	<b>650,239.41</b>	<b>5,220,301.91</b>	<b>5,870,541.32</b>	<b>14.2%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	90,252.66	90,252.66	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	22.00	0.00	22.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	51,028.04	0.00	51,028.04	0.00	0.00	0.00	-100.0%
Interest		8660	209,523.62	0.00	209,523.62	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	155,711.75	0.00	155,711.75	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.54	0.00	0.54	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	121,394.44	366,454.09	487,848.53	0.00	160,000.00	160,000.00	-67.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,005,768.00	2,005,768.00		2,184,027.00	2,184,027.00	8.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>537,680.39</b>	<b>2,462,474.75</b>	<b>3,000,155.14</b>	<b>0.00</b>	<b>2,344,027.00</b>	<b>2,344,027.00</b>	<b>-21.9%</b>
<b>TOTAL, REVENUES</b>			<b>41,079,835.77</b>	<b>14,273,746.33</b>	<b>55,353,582.10</b>	<b>41,935,344.41</b>	<b>17,487,973.62</b>	<b>59,423,318.03</b>	<b>7.4%</b>



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	11,251,747.42	1,287,727.91	12,539,475.33	12,392,326.45	1,988,783.45	14,381,109.90	14.7%
Certificated Pupil Support Salaries		1200	704,071.01	817,437.27	1,521,508.28	717,192.42	880,351.71	1,597,544.13	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,825,783.10	459,649.79	2,285,432.89	1,883,198.67	436,566.36	2,319,765.03	1.5%
Other Certificated Salaries		1900	101,446.15	110,261.21	211,707.36	116,391.00	110,772.00	227,163.00	7.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>13,883,047.68</b>	<b>2,675,076.18</b>	<b>16,558,123.86</b>	<b>15,109,108.54</b>	<b>3,416,473.52</b>	<b>18,525,582.06</b>	<b>11.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	141,331.47	750,012.36	891,343.83	426,232.88	1,403,375.13	1,829,608.01	105.3%
Classified Support Salaries		2200	992,945.07	553,603.82	1,546,548.89	1,061,598.94	579,072.52	1,640,671.46	6.1%
Classified Supervisors' and Administrators' Salaries		2300	617,896.23	88,218.53	706,114.76	758,174.03	73,785.58	831,959.61	17.8%
Clerical, Technical and Office Salaries		2400	1,512,747.05	43,703.93	1,556,450.98	1,662,173.40	45,394.90	1,707,568.30	9.7%
Other Classified Salaries		2900	505,136.58	132,335.92	637,472.50	933,931.12	84,797.95	1,018,729.07	59.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,770,056.40</b>	<b>1,567,874.56</b>	<b>5,337,930.96</b>	<b>4,842,110.37</b>	<b>2,186,426.08</b>	<b>7,028,536.45</b>	<b>31.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,131,011.25	2,068,192.19	4,199,203.44	2,559,911.99	759,430.74	3,319,342.73	-21.0%
PERS		3201-3202	834,503.24	306,783.06	1,141,286.30	1,105,626.05	527,562.85	1,633,188.90	43.1%
OASDI/Medicare/Alternative		3301-3302	514,393.17	160,208.18	674,601.35	573,389.09	182,764.17	756,153.26	12.1%
Health and Welfare Benefits		3401-3402	3,968,009.57	824,194.17	4,790,203.74	4,488,160.37	947,679.19	5,435,839.56	13.5%
Unemployment Insurance		3501-3502	9,017.37	3,014.11	12,031.48	242,387.09	55,301.75	297,688.84	2374.2%
Workers' Compensation		3601-3602	252,728.76	59,676.61	312,405.37	215,074.30	49,092.82	264,167.12	-15.4%
OPEB, Allocated		3701-3702	500,379.30	0.00	500,379.30	445,335.96	0.00	445,335.96	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,208,042.66</b>	<b>3,422,068.32</b>	<b>11,630,110.98</b>	<b>9,629,884.65</b>	<b>2,521,831.52</b>	<b>12,151,716.37</b>	<b>4.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	432,842.15	12,769.02	445,611.17	845,403.03	0.00	845,403.03	89.7%
Books and Other Reference Materials		4200	19,738.25	31,275.38	51,013.63	64,181.00	163,482.12	247,663.12	385.5%
Materials and Supplies		4300	732,052.43	2,620,699.87	3,352,752.30	1,633,591.00	847,186.03	2,480,777.03	-26.0%
Noncapitalized Equipment		4400	174,100.96	747,659.70	921,760.66	103,000.00	51,000.00	154,000.00	-83.3%
Food		4700	92.34	0.00	92.34	0.00	0.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,358,826.13</b>	<b>3,412,403.97</b>	<b>4,771,230.10</b>	<b>2,648,175.03</b>	<b>1,081,668.15</b>	<b>3,727,843.18</b>	<b>-21.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,242.39	18,025.00	29,267.39	85,125.00	29,204.75	114,329.75	290.6%
Dues and Memberships		5300	23,212.24	5,397.00	28,609.24	26,742.00	500.00	27,242.00	-4.8%
Insurance		5400 - 5450	346,753.73	7,191.50	353,945.23	358,812.45	8,000.00	366,812.45	3.6%
Operations and Housekeeping Services		5500	1,043,090.90	0.00	1,043,090.90	1,180,000.00	0.00	1,180,000.00	13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	452,318.28	524,985.11	977,303.39	393,000.00	221,000.00	614,000.00	-37.2%
Transfers of Direct Costs		5710	(8.12)	8.12	0.00	(500.00)	500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,789.69	0.00	11,789.69	23,000.00	0.00	23,000.00	95.1%
Professional/Consulting Services and Operating Expenditures		5800	1,319,381.08	919,650.29	2,239,031.37	2,495,712.00	1,765,059.33	4,260,771.33	90.3%
Communications		5900	97,909.64	191,470.80	289,380.44	115,500.00	0.00	115,500.00	-60.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,305,689.83</b>	<b>1,666,727.82</b>	<b>4,972,417.65</b>	<b>4,677,391.45</b>	<b>2,024,264.08</b>	<b>6,701,655.53</b>	<b>34.8%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	120,974.36	0.00	120,974.36	250,000.00	300,000.00	550,000.00	354.6%
Land Improvements		6170	1,210,890.86	0.00	1,210,890.86	197,000.00	100,000.00	297,000.00	-75.5%
Buildings and Improvements of Buildings		6200	1,037,099.76	15,075.00	1,052,174.76	5,966,328.00	7,465,775.00	13,432,103.00	1176.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,428.98	611,335.68	686,764.66	0.00	220,000.00	220,000.00	-68.0%
Equipment Replacement		6500	12,301.43	204,980.24	217,281.67	100,000.00	100,000.00	200,000.00	-8.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>2,456,695.39</b>	<b>831,390.92</b>	<b>3,288,086.31</b>	<b>6,513,328.00</b>	<b>8,185,775.00</b>	<b>14,699,103.00</b>	<b>347.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	46,274.00	1,281,810.41	1,328,084.41	50,000.00	1,400,000.00	1,450,000.00	9.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	41,009.28	0.00	41,009.28	25,606.00	0.00	25,606.00	-37.6%
Other Debt Service - Principal		7439	273,934.28	0.00	273,934.28	288,466.00	0.00	288,466.00	5.3%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>361,217.56</b>	<b>1,281,810.41</b>	<b>1,643,027.97</b>	<b>364,072.00</b>	<b>1,400,000.00</b>	<b>1,764,072.00</b>	<b>7.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(405,529.70)	405,529.70	0.00	(361,442.20)	361,442.20	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(106,928.10)	0.00	(106,928.10)	(120,347.49)	0.00	(120,347.49)	12.5%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(512,457.80)</b>	<b>405,529.70</b>	<b>(106,928.10)</b>	<b>(481,789.69)</b>	<b>361,442.20</b>	<b>(120,347.49)</b>	<b>12.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>32,831,117.85</b>	<b>15,262,881.88</b>	<b>48,093,999.73</b>	<b>43,300,280.55</b>	<b>21,177,880.55</b>	<b>64,478,161.10</b>	<b>34.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,043,220.00	0.00	5,043,220.00	500,000.00	0.00	500,000.00	-90.1%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			5,043,220.00	0.00	5,043,220.00	500,000.00	0.00	500,000.00	-90.1%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	39,563.05	0.00	39,563.05	0.00	0.00	0.00	-100.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			39,563.05	0.00	39,563.05	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,431,808.64)	2,431,808.64	0.00	(3,689,906.89)	3,689,906.89	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(2,431,808.64)	2,431,808.64	0.00	(3,689,906.89)	3,689,906.89	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(7,435,465.59)	2,431,808.64	(5,003,656.95)	(4,189,906.89)	3,689,906.89	(500,000.00)	-90.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	39,679,680.79	0.00	39,679,680.79	41,285,105.00	0.00	41,285,105.00	4.0%
2) Federal Revenue		8100-8299	152,515.92	7,381,959.51	7,534,475.43	0.00	9,923,644.71	9,923,644.71	31.7%
3) Other State Revenue		8300-8599	709,958.67	4,429,312.07	5,139,270.74	650,239.41	5,220,301.91	5,870,541.32	14.2%
4) Other Local Revenue		8600-8799	537,680.39	2,462,474.75	3,000,155.14	0.00	2,344,027.00	2,344,027.00	-21.9%
5) TOTAL, REVENUES			41,079,835.77	14,273,746.33	55,353,582.10	41,935,344.41	17,487,973.62	59,423,318.03	7.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	17,923,102.74	8,094,233.13	26,017,335.87	21,703,712.61	7,117,646.53	28,821,359.14	10.8%
2) Instruction - Related Services		2000-2999	4,045,410.56	831,985.03	4,877,395.59	4,703,466.19	652,368.24	5,355,834.43	9.8%
3) Pupil Services		3000-3999	2,290,182.34	1,636,073.41	3,926,255.75	2,476,097.82	2,060,821.82	4,536,919.64	15.6%
4) Ancillary Services		4000-4999	490,875.70	6,859.00	497,734.70	1,115,939.53	0.00	1,115,939.53	124.2%
5) Community Services		5000-5999	143,950.81	166,185.55	310,136.36	175,813.25	152,875.98	328,689.23	6.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	2,290,192.81	599,834.34	2,890,027.15	3,070,583.18	401,442.20	3,472,025.38	20.1%
8) Plant Services		8000-8999	5,280,735.33	2,645,901.01	7,926,636.34	9,690,595.97	9,392,725.78	19,083,321.75	140.7%
9) Other Outgo		9000-9999	366,667.56	1,281,810.41	1,648,477.97	364,072.00	1,400,000.00	1,764,072.00	7.0%
10) TOTAL, EXPENDITURES		Except 7600-7699	32,831,117.85	15,262,881.88	48,093,999.73	43,300,280.55	21,177,880.55	64,478,161.10	34.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			8,248,717.92	(989,135.55)	7,259,582.37	(1,364,936.14)	(3,689,906.93)	(5,054,843.07)	-169.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,043,220.00	0.00	5,043,220.00	500,000.00	0.00	500,000.00	-90.1%
2) Other Sources/Uses									
a) Sources		8930-8979	39,563.05	0.00	39,563.05	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,431,808.64)	2,431,808.64	0.00	(3,689,906.89)	3,689,906.89	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,435,465.59)	2,431,808.64	(5,003,656.95)	(4,189,906.89)	3,689,906.89	(500,000.00)	-90.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			813,252.33	1,442,673.09	2,255,925.42	(5,554,843.03)	(0.04)	(5,554,843.07)	-346.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,752,566.20	1,165,625.31	17,918,191.51	17,566,409.24	2,608,298.40	20,174,707.64	12.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,752,566.20	1,165,625.31	17,918,191.51	17,566,409.24	2,608,298.40	20,174,707.64	12.6%
d) Other Restatements		9795	590.71	0.00	590.71	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,753,156.91	1,165,625.31	17,918,782.22	17,566,409.24	2,608,298.40	20,174,707.64	12.6%
2) Ending Balance, June 30 (E + F1e)			17,566,409.24	2,608,298.40	20,174,707.64	12,011,566.21	2,608,298.36	14,619,864.57	-27.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	19,329.75	0.00	19,329.75	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,608,298.40	2,608,298.40	0.00	2,608,298.40	2,608,298.40	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,949,444.49	0.00	4,949,444.49	4,949,444.49	0.00	4,949,444.49	0.0%
Construction projects timing issue due to	0000	9760	4,626,138.99		4,626,138.99				
Timing Issue - purchase of TK-3 desks	1100	9760	323,305.50		323,305.50				
Construction projects timing issue due to	0000	9760				4,626,138.99		4,626,138.99	
Timing Issue - purchase of TK-3 desks f	1100	9760				323,305.50		323,305.50	
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,455,287.43	0.00	5,455,287.43	473,121.69	0.00	473,121.69	-91.3%
Reserved for LCAP support services.	0000	9780	4,968,099.15		4,968,099.15				
Reserve for instructional materials and t	1100	9780	487,188.28		487,188.28				
Reserved for instructional materials, eq	1100	9780				473,121.69		473,121.69	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,127,347.57	0.00	7,127,347.57	6,589,000.03	0.00	6,589,000.03	-7.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.04)	(0.04)	New

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
5640	Medi-Cal Billing Option	57,441.54	57,441.54
6230	California Clean Energy Jobs Act	3,430.53	3,430.53
6300	Lottery: Instructional Materials	653,735.64	653,735.64
7085	Learning Communities for School Success Program	180,640.49	180,640.49
7311	Classified School Employee Professional Development Block Grant	15,076.49	15,076.49
7425	Expanded Learning Opportunities (ELO) Grant	1,117,330.57	1,117,330.57
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	135,927.00	135,927.00
7510	Low-Performing Students Block Grant	85,915.00	85,915.00
9010	Other Restricted Local	358,801.14	358,801.14
<b>Total, Restricted Balance</b>		<b>2,608,298.40</b>	<b>2,608,298.40</b>



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	216,884.07	0.00	-100.0%
5) TOTAL, REVENUES			216,884.07	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			216,884.07	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			216,884.07	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	216,884.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	216,884.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	216,884.07	New
2) Ending Balance, June 30 (E + F1e)			216,884.07	216,884.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	216,884.07		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			216,884.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			216,884.07		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	216,884.07	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>216,884.07</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			0.00	0.00	0.0%



Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	216,884.07	0.00	-100.0%
5) TOTAL, REVENUES			216,884.07	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			216,884.07	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			216,884.07	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	216,884.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	216,884.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	216,884.07	New
2) Ending Balance, June 30 (E + F1e)			216,884.07	216,884.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			216,884.07	216,884.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
8210	Student Activity Funds	216,884.07	216,884.07
Total, Restricted Balance		216,884.07	216,884.07

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,036.05	0.00	-100.0%
3) Other State Revenue		8300-8599	319,264.00	313,215.00	-1.9%
4) Other Local Revenue		8600-8799	3,723.31	0.00	-100.0%
5) TOTAL, REVENUES			387,023.36	313,215.00	-19.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	64,912.31	47,112.50	-27.4%
2) Classified Salaries		2000-2999	91,372.64	79,854.41	-12.6%
3) Employee Benefits		3000-3999	80,875.95	75,917.87	-6.1%
4) Books and Supplies		4000-4999	29,173.88	25,000.00	-14.3%
5) Services and Other Operating Expenditures		5000-5999	21,535.41	24,000.00	11.4%
6) Capital Outlay		6000-6999	232,631.61	49,592.39	-78.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,889.26	11,737.83	7.8%
9) TOTAL, EXPENDITURES			531,391.06	313,215.00	-41.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(144,367.70)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(144,367.70)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,029.95	115,662.25	-55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,029.95	115,662.25	-55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,029.95	115,662.25	-55.5%
2) Ending Balance, June 30 (E + F1e)			115,662.25	115,662.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	109,483.45	109,483.45	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,178.80	6,178.80	0.0%
Committed for Adult Education materials anc	0000	9760	6,178.80		
Committed for Adult Education materials anc	0000	9760		6,178.80	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	99,611.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	816.48		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	683.04		
4) Due from Grantor Government		9290	40,935.05		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			142,045.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	25,378.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,004.99		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			26,383.51		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			115,662.25		



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	64,036.05	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>64,036.05</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	313,215.00	313,215.00	0.0%
All Other State Revenue	All Other	8590	6,049.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>319,264.00</b>	<b>313,215.00</b>	<b>-1.9%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,906.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	816.48	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,723.31</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>387,023.36</b>	<b>313,215.00</b>	<b>-19.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	56,996.93	39,000.00	-31.6%
Certificated Pupil Support Salaries		1200	7,915.38	8,112.50	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>64,912.31</b>	<b>47,112.50</b>	<b>-27.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	89,724.81	79,854.41	-11.0%
Other Classified Salaries		2900	1,647.83	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>91,372.64</b>	<b>79,854.41</b>	<b>-12.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	15,331.51	6,983.73	-54.4%
PERS		3201-3202	17,983.71	19,632.01	9.2%
OASDI/Medicare/Alternative		3301-3302	8,096.05	7,153.92	-11.6%
Health and Welfare Benefits		3401-3402	37,142.68	39,200.80	5.5%
Unemployment Insurance		3501-3502	79.67	1,561.69	1860.2%
Workers' Compensation		3601-3602	2,242.33	1,385.72	-38.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>80,875.95</b>	<b>75,917.87</b>	<b>-6.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,100.52	21,000.00	-16.3%
Noncapitalized Equipment		4400	4,073.36	4,000.00	-1.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>29,173.88</b>	<b>25,000.00</b>	<b>-14.3%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,245.78	3,000.00	140.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,145.06	20,000.00	-0.7%
Communications		5900	144.57	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,535.41</b>	<b>24,000.00</b>	<b>11.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	5,900.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	226,731.61	49,592.39	-78.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>232,631.61</b>	<b>49,592.39</b>	<b>-78.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	10,889.26	11,737.83	7.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			10,889.26	11,737.83	7.8%
<b>TOTAL, EXPENDITURES</b>			531,391.06	313,215.00	-41.1%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,036.05	0.00	-100.0%
3) Other State Revenue		8300-8599	319,264.00	313,215.00	-1.9%
4) Other Local Revenue		8600-8799	3,723.31	0.00	-100.0%
5) TOTAL REVENUES			387,023.36	313,215.00	-19.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		126,376.41	96,069.65	-24.0%
2) Instruction - Related Services	2000-2999		149,223.76	143,062.05	-4.1%
3) Pupil Services	3000-3999		12,125.45	12,753.08	5.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,889.26	11,737.83	7.8%
8) Plant Services	8000-8999		232,776.18	49,592.39	-78.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			531,391.06	313,215.00	-41.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(144,367.70)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(144,367.70)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,029.95	115,662.25	-55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,029.95	115,662.25	-55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,029.95	115,662.25	-55.5%
2) Ending Balance, June 30 (E + F1e)			115,662.25	115,662.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	109,483.45	109,483.45	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
Committed for Adult Education materials anc	0000	9760	6,178.80	6,178.80	0.0%
Committed for Adult Education materials anc	0000	9760	6,178.80	6,178.80	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
6391	Adult Education Program	109,483.45	109,483.45
Total, Restricted Balance		109,483.45	109,483.45

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,373,229.81	2,103,250.40	-11.4%
3) Other State Revenue		8300-8599	148,469.62	175,000.00	17.9%
4) Other Local Revenue		8600-8799	18,770.73	32,000.00	70.5%
5) TOTAL, REVENUES			2,540,470.16	2,310,250.40	-9.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	798,880.23	852,310.11	6.7%
3) Employee Benefits		3000-3999	433,063.84	506,304.68	16.9%
4) Books and Supplies		4000-4999	631,378.17	880,564.69	39.5%
5) Services and Other Operating Expenditures		5000-5999	128,531.21	91,500.00	-28.8%
6) Capital Outlay		6000-6999	0.00	95,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	96,038.84	108,609.66	13.1%
9) TOTAL, EXPENDITURES			2,087,892.29	2,534,289.14	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			452,577.87	(224,038.74)	-149.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			452,577.87	(224,038.74)	-149.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,029,069.82	1,481,647.69	44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,069.82	1,481,647.69	44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,029,069.82	1,481,647.69	44.0%
2) Ending Balance, June 30 (E + F1e)			1,481,647.69	1,257,608.95	-15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	129,930.08	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,349,217.61	1,257,608.95	-6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,324,254.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	10,854.54		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	155,149.31		
4) Due from Grantor Government		9290	25,459.88		
5) Due from Other Funds		9310	2,592.88		
6) Stores		9320	129,930.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,650,741.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	54,928.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	114,165.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			169,093.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,481,647.69		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,373,229.81	2,103,250.40	-11.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,373,229.81</b>	<b>2,103,250.40</b>	<b>-11.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	148,469.62	175,000.00	17.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>148,469.62</b>	<b>175,000.00</b>	<b>17.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,221.03	31,000.00	862.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,695.16	1,000.00	-78.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,854.54	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>18,770.73</b>	<b>32,000.00</b>	<b>70.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,540,470.16</b>	<b>2,310,250.40</b>	<b>-9.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	643,765.06	697,585.62	8.4%
Classified Supervisors' and Administrators' Salaries		2300	98,816.45	98,425.77	-0.4%
Clerical, Technical and Office Salaries		2400	56,298.72	56,298.72	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			798,880.23	852,310.11	6.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	126,028.20	194,036.29	54.0%
OASDI/Medicare/Alternative		3301-3302	57,395.11	63,930.73	11.4%
Health and Welfare Benefits		3401-3402	237,787.46	228,552.13	-3.9%
Unemployment Insurance		3501-3502	533.78	10,483.43	1864.0%
Workers' Compensation		3601-3602	11,319.29	9,302.10	-17.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			433,063.84	506,304.68	16.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64,950.46	100,000.00	54.0%
Noncapitalized Equipment		4400	0.00	5,000.00	New
Food		4700	566,427.71	775,564.69	36.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			631,378.17	880,564.69	39.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,476.46	8,000.00	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,743.47	24,500.00	-41.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,789.69)	(23,000.00)	95.1%
Professional/Consulting Services and Operating Expenditures		5800	88,195.40	80,000.00	-9.3%
Communications		5900	1,905.57	2,000.00	5.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>128,531.21</b>	<b>91,500.00</b>	<b>-28.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	85,000.00	New
Equipment Replacement		6500	0.00	10,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>95,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	96,038.84	108,609.66	13.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>96,038.84</b>	<b>108,609.66</b>	<b>13.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,087,892.29</b>	<b>2,534,289.14</b>	<b>21.4%</b>

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



Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,373,229.81	2,103,250.40	-11.4%
3) Other State Revenue		8300-8599	148,469.62	175,000.00	17.9%
4) Other Local Revenue		8600-8799	18,770.73	32,000.00	70.5%
5) TOTAL, REVENUES			2,540,470.16	2,310,250.40	-9.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,983,376.99	2,332,679.48	17.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		96,038.84	108,609.66	13.1%
8) Plant Services	8000-8999		8,476.46	93,000.00	997.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,087,892.29	2,534,289.14	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			452,577.87	(224,038.74)	-149.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			452,577.87	(224,038.74)	-149.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,029,069.82	1,481,647.69	44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,069.82	1,481,647.69	44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,029,069.82	1,481,647.69	44.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	129,930.08	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,349,217.61	1,257,608.95	-6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	496,482.71	404,874.05
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	131,414.16	131,414.16
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	693,914.24	693,914.24
7027	Child Nutrition: COVID State Supplemental Meal Reimburesem	27,406.50	27,406.50
<b>Total, Restricted Balance</b>		<b>1,349,217.61</b>	<b>1,257,608.95</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,769.48	25,000.00	-56.0%
5) TOTAL REVENUES			56,769.48	25,000.00	-56.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			56,769.48	25,000.00	-56.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			556,769.48	525,000.00	-5.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,539,387.99	3,096,157.47	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,539,387.99	3,096,157.47	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,539,387.99	3,096,157.47	21.9%
2) Ending Balance, June 30 (E + F1e)			3,096,157.47	3,621,157.47	17.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,096,157.47	3,621,157.47	17.0%
Reserved for deferred maintenance projects	0000	9780	3,096,157.47		
Reserved for deferred maintenance projects	0000	9780		3,621,157.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,063,413.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	25,109.94		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,634.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,096,157.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,096,157.47		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,659.54	25,000.00	-21.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,109.94	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			56,769.48	25,000.00	-56.0%
<b>TOTAL, REVENUES</b>			56,769.48	25,000.00	-56.0%

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

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



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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>500,000.00</b>	<b>500,000.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,769.48	25,000.00	-56.0%
5) TOTAL, REVENUES			56,769.48	25,000.00	-56.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			56,769.48	25,000.00	-56.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			556,769.48	525,000.00	-5.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,539,387.99	3,096,157.47	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,539,387.99	3,096,157.47	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,539,387.99	3,096,157.47	21.9%
2) Ending Balance, June 30 (E + F1e)			3,096,157.47	3,621,157.47	17.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,096,157.47	3,621,157.47	17.0%
Reserved for deferred maintenance projects.	0000	9780	3,096,157.47		
Reserved for deferred maintenance projects.	0000	9780		3,621,157.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
		<u>0.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,320.97	4,000.00	-51.9%
5) TOTAL, REVENUES			8,320.97	4,000.00	-51.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,320.97	4,000.00	-51.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,320.97	4,000.00	-51.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	423,905.49	432,226.46	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,905.49	432,226.46	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,905.49	432,226.46	2.0%
2) Ending Balance, June 30 (E + F1e)			432,226.46	436,226.46	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	432,226.46	436,226.46	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	427,655.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,505.37		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,065.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			432,226.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			432,226.46		



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,815.60	4,000.00	-16.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,505.37	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,320.97</b>	<b>4,000.00</b>	<b>-51.9%</b>
<b>TOTAL, REVENUES</b>			<b>8,320.97</b>	<b>4,000.00</b>	<b>-51.9%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,320.97	4,000.00	-51.9%
5) TOTAL, REVENUES			8,320.97	4,000.00	-51.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,320.97	4,000.00	-51.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,320.97	4,000.00	-51.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	423,905.49	432,226.46	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,905.49	432,226.46	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,905.49	432,226.46	2.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	432,226.46	436,226.46	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,504.70	1,200.00	-52.1%
5) TOTAL, REVENUES			2,504.70	1,200.00	-52.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,504.70	1,200.00	-52.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,504.70	1,200.00	-52.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,599.51	130,104.21	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,599.51	130,104.21	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,599.51	130,104.21	2.0%
2) Ending Balance, June 30 (E + F1e)			130,104.21	131,304.21	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	130,104.21	131,304.21	0.9%
Reserved for postemployment benefits.	0000	9780	130,104.21		
Reserved for postemployment benefits.	0000	9780		131,304.21	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	128,728.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,055.15		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	320.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			130,104.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			130,104.21		



Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	1,449.55	1,200.00	-17.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,055.15	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,504.70</b>	<b>1,200.00</b>	<b>-52.1%</b>
<b>TOTAL, REVENUES</b>			<b>2,504.70</b>	<b>1,200.00</b>	<b>-52.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,504.70	1,200.00	-52.1%
5) TOTAL, REVENUES			2,504.70	1,200.00	-52.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,504.70	1,200.00	-52.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,504.70	1,200.00	-52.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,599.51	130,104.21	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,599.51	130,104.21	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,599.51	130,104.21	2.0%
2) Ending Balance, June 30 (E + F1e)			130,104.21	131,304.21	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	130,104.21	131,304.21	0.9%
Reserved for postemployment benefits.	0000	9780	130,104.21		
Reserved for postemployment benefits.	0000	9780		131,304.21	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
		<u>0.00</u>	<u>0.00</u>
Total, Restricted Balance			

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,547.20	50,000.00	-74.2%
5) TOTAL, REVENUES			193,547.20	50,000.00	-74.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	9,992,355.38	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	9,992,355.38	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			193,547.20	(9,942,355.38)	-5236.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			193,547.20	(9,942,355.38)	-5236.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,855,080.21	10,048,627.41	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,855,080.21	10,048,627.41	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,855,080.21	10,048,627.41	2.0%
2) Ending Balance, June 30 (E + F1e)			10,048,627.41	106,272.03	-98.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	10,048,627.41	106,272.03	-98.9%
Committed for construction of multipurpose b	0000	9760	10,048,627.41		
Committed for construction of multi-purpose	0000	9760		106,272.03	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,942,355.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	81,494.70		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,777.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,048,627.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,048,627.41		



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	112,052.50	50,000.00	-55.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	81,494.70	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			193,547.20	50,000.00	-74.2%
<b>TOTAL, REVENUES</b>			193,547.20	50,000.00	-74.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
<b>Transfers of Direct Costs - Interfund</b>		<b>5750</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	9,992,355.38	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	9,992,355.38	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	9,992,355.38	New

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

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,547.20	50,000.00	-74.2%
5) TOTAL, REVENUES			193,547.20	50,000.00	-74.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	9,992,355.38	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	9,992,355.38	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			193,547.20	(9,942,355.38)	-5236.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			193,547.20	(9,942,355.38)	-5236.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,855,080.21	10,048,627.41	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,855,080.21	10,048,627.41	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,855,080.21	10,048,627.41	2.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			10,048,627.41	106,272.03	-98.9%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			10,048,627.41	106,272.03	-98.9%
Committed for construction of multipurpose b	0000	9760	10,048,627.41		
Committed for construction of multi-purpose	0000	9760		106,272.03	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,960.41	65,000.00	-10.9%
5) TOTAL, REVENUES			72,960.41	65,000.00	-10.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,647.28	20,000.00	655.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,647.28	20,000.00	655.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			70,313.13	45,000.00	-36.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,313.13	45,000.00	-36.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,403,558.68	1,473,871.81	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,403,558.68	1,473,871.81	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,403,558.68	1,473,871.81	5.0%
2) Ending Balance, June 30 (E + F1e)			1,473,871.81	1,518,871.81	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Reserved for capital facilities projects.	0000	9780	1,473,871.81	1,473,871.81	0.0%
Reserved for capital facilities projects.	0000	9780	1,473,871.81	1,473,871.81	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,458,283.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	11,953.14		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,634.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,473,871.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,473,871.81		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	61,007.27	15,000.00	-75.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,953.14	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	50,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>72,960.41</b>	<b>65,000.00</b>	<b>-10.9%</b>
<b>TOTAL, REVENUES</b>			<b>72,960.41</b>	<b>65,000.00</b>	<b>-10.9%</b>

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,647.28	20,000.00	655.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,647.28</b>	<b>20,000.00</b>	<b>655.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,647.28</b>	<b>20,000.00</b>	<b>655.5%</b>

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

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,960.41	65,000.00	-10.9%
5) TOTAL, REVENUES			72,960.41	65,000.00	-10.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,147.28	20,000.00	831.4%
8) Plant Services	8000-8999		500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,647.28	20,000.00	655.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			70,313.13	45,000.00	-36.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,313.13	45,000.00	-36.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,403,558.68	1,473,871.81	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,403,558.68	1,473,871.81	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,403,558.68	1,473,871.81	5.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	45,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
Reserved for capital facilities projects.	0000	9780	1,473,871.81	1,473,871.81	0.0%
Reserved for capital facilities projects.	0000	9780	1,473,871.81	1,473,871.81	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	0.00	45,000.00
Total, Restricted Balance		0.00	45,000.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,165,421.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,300.98	0.00	-100.0%
5) TOTAL, REVENUES			3,217,721.98	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,217,721.98	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,553,857.23	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,553,857.23)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,336,135.25)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,336,224.75	89.50	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,336,224.75	89.50	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,336,224.75	89.50	-100.0%
2) Ending Balance, June 30 (E + F1e)			89.50	89.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	89.50	89.50	0.0%
Reserved for construction projects.	0000	9780	89.50		
Reserved for construction projects.	0000	9780		89.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	89.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			89.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			89.50		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,165,421.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,165,421.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,300.98	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			52,300.98	0.00	-100.0%
<b>TOTAL, REVENUES</b>			3,217,721.98	0.00	-100.0%

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

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



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,553,857.23	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			10,553,857.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(10,553,857.23)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,165,421.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,300.98	0.00	-100.0%
5) TOTAL, REVENUES			3,217,721.98	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,217,721.98	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,553,857.23	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,553,857.23)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,336,135.25)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,336,224.75	89.50	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,336,224.75	89.50	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,336,224.75	89.50	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	89.50	89.50	0.0%
Reserved for construction projects.	0000	9780	89.50		
Reserved for construction projects.	0000	9780		89.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	208,908.69	50,000.00	-76.1%
5) TOTAL, REVENUES			208,908.69	50,000.00	-76.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	79,122.15	0.00	-100.0%
6) Capital Outlay		6000-6999	4,507,109.41	14,163,219.13	214.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,586,231.56	14,163,219.13	208.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,377,322.87)	(14,113,219.13)	222.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,097,077.23	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,097,077.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,719,754.36	(14,113,219.13)	-231.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,464,308.88	14,184,063.24	309.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,464,308.88	14,184,063.24	309.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,464,308.88	14,184,063.24	309.4%
2) Ending Balance, June 30 (E + F1e)			14,184,063.24	70,844.11	-99.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	14,184,063.24	0.00	-100.0%
Committed for MHS construction projects.	0000	9760	14,184,063.24		
d) Assigned					
Other Assignments		9780	0.00	70,844.11	New
Reserve for capital outlay projects.	0000	9780		70,844.11	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,035,066.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	115,041.50		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,955.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,184,063.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,184,063.24		



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	93,867.19	50,000.00	-46.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	115,041.50	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>208,908.69</b>	<b>50,000.00</b>	<b>-76.1%</b>
<b>TOTAL, REVENUES</b>			<b>208,908.69</b>	<b>50,000.00</b>	<b>-76.1%</b>

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,553.15	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,569.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			79,122.15	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	296,118.94	0.00	-100.0%
Land Improvements		6170	48,659.54	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,162,330.93	14,163,219.13	240.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			4,507,109.41	14,163,219.13	214.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,586,231.56	14,163,219.13	208.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	15,097,077.23	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			15,097,077.23	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			15,097,077.23	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	208,908.69	50,000.00	-76.1%
5) TOTAL, REVENUES			208,908.69	50,000.00	-76.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,586,231.56	14,163,219.13	208.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,586,231.56	14,163,219.13	208.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,377,322.87)	(14,113,219.13)	222.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,097,077.23	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,097,077.23	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,719,754.36	(14,113,219.13)	-231.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,464,308.88	14,184,063.24	309.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,464,308.88	14,184,063.24	309.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,464,308.88	14,184,063.24	309.4%
2) Ending Balance, June 30 (E + F1e)			14,184,063.24	70,844.11	-99.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	14,184,063.24	0.00	-100.0%
Committed for MHS construction projects.	0000	9760	14,184,063.24		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	70,844.11	New
Reserve for capital outlay projects.	0000	9780		70,844.11	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
		<hr/>	<hr/>
		0.00	0.00
		<hr/>	<hr/>
	Total, Restricted Balance		



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,971.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,512,664.26	0.00	-100.0%
5) TOTAL, REVENUES			2,519,635.26	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,819,575.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,819,575.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			700,060.26	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	200,414.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,414.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			499,646.26	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,380,924.00	2,880,570.26	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,380,924.00	2,880,570.26	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,380,924.00	2,880,570.26	21.0%
2) Ending Balance, June 30 (E + F1e)			2,880,570.26	2,880,570.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,880,570.26	2,880,570.26	0.0%
Committed for bond interest and principal pa	0000	9760	2,880,570.26		
Committed for bond interest and principal pa	0000	9760		2,880,570.26	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,857,151.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	23,419.26		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,880,570.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,880,570.26		

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	6,971.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			6,971.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,219,344.00	0.00	-100.0%
Unsecured Roll		8612	231,157.00	0.00	-100.0%
Prior Years' Taxes		8613	551.00	0.00	-100.0%
Supplemental Taxes		8614	13,341.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	989.00	0.00	-100.0%
Interest		8660	23,863.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	23,419.26	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,512,664.26	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,519,635.26	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,819,575.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,819,575.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,819,575.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	200,414.00	0.00	-100.0%
<b>(d) TOTAL, USES</b>			200,414.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(200,414.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,971.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,512,664.26	0.00	-100.0%
5) TOTAL, REVENUES			2,519,635.26	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,819,575.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,819,575.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			700,060.26	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	200,414.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,414.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			499,646.26	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,380,924.00	2,880,570.26	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,380,924.00	2,880,570.26	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,380,924.00	2,880,570.26	21.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,880,570.26	2,880,570.26	0.0%
Committed for bond interest and principal pa	0000	9760	2,880,570.26		
Committed for bond interest and principal pa	0000	9760		2,880,570.26	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	3,288.86	3,288.86	3,288.86	3,288.86	3,288.86	3,288.86
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,288.86	3,288.86	3,288.86	3,288.86	3,288.86	3,288.86
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	17.64	17.64	17.64	17.64	17.64	17.64
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	17.64	17.64	17.64	17.64	17.64	17.64
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,306.50	3,306.50	3,306.50	3,306.50	3,306.50	3,306.50
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Unaudited Actuals  
2020-21 Unaudited Actuals  
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,559,169.00	275,923.00	4,835,092.00			4,835,092.00
Work in Progress	14,226,539.00	(2,593,115.00)	11,633,424.00	8,012,056.00	11,676,301.00	7,969,179.00
Total capital assets not being depreciated	18,785,708.00	(2,317,192.00)	16,468,516.00	8,012,056.00	11,676,301.00	12,804,271.00
Capital assets being depreciated:						
Land Improvements	19,472,093.00	(5,283.00)	19,466,810.00	9,669,900.00		29,136,710.00
Buildings	47,231,647.00	728,787.00	47,960,434.00	1,908,098.00		49,868,532.00
Equipment	7,032,738.00	(7,885.00)	7,024,853.00	114,075.00		7,138,928.00
Total capital assets being depreciated	73,736,478.00	715,619.00	74,452,097.00	11,692,073.00	0.00	86,144,170.00
Accumulated Depreciation for:						
Land Improvements	(8,474,248.00)		(8,474,248.00)		1,063,160.00	(9,537,408.00)
Buildings	(13,709,089.00)	(19,398.00)	(13,728,487.00)		1,049,134.00	(14,777,621.00)
Equipment	(5,086,289.00)	(5,732.00)	(5,092,021.00)		280,506.00	(5,372,527.00)
Total accumulated depreciation	(27,269,626.00)	(25,130.00)	(27,294,756.00)	0.00	2,392,800.00	(29,687,556.00)
Total capital assets being depreciated, net	46,466,852.00	690,489.00	47,157,341.00	11,692,073.00	2,392,800.00	56,456,614.00
Governmental activity capital assets, net	65,252,560.00	(1,626,703.00)	63,625,857.00	19,704,129.00	14,069,101.00	69,260,885.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I Part A Basic Grant	CARES ACT ESSER I Fund	CARES ACT ESSER II Fund	Governor's Emergency Ed Relief (GEER)	Coronavirus Relief Fund: Learning Loss Mitigation	Special Ed: IDEA Basic Local Assist. Entitlement	Special ED: IDEA Preschool Grants
1. Prior Year Carryover	572,711.53						
2. a. Current Year Award	2,034,757.00	1,624,445.00	6,421,553.00	146,284.00		627,602.00	11,808.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,034,757.00	1,624,445.00	6,421,553.00	146,284.00	0.00	627,602.00	11,808.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,607,468.53	1,624,445.00	6,421,553.00	146,284.00	3,319,154.34	627,602.00	11,808.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	572,711.53				(494,409.66)		(1.00)
6. Cash Received in Current Year	735,395.00	933,891.00	643,909.00	36,571.00	3,813,564.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,308,106.53	933,891.00	643,909.00	36,571.00	3,319,154.34	0.00	(1.00)
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,663,362.31	1,210,366.18		33,301.60	3,319,154.34	627,602.00	11,808.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,663,362.31	1,210,366.18	0.00	33,301.60	3,319,154.34	627,602.00	11,808.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(355,255.78)	(276,475.18)	643,909.00	3,269.40	0.00	(627,602.00)	(11,809.00)
a. Unearned Revenue			643,909.00	3,369.40			
b. Accounts Payable	355,255.78	276,475.00		0.00		627,602.00	11,809.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	944,106.22	414,078.82	6,421,553.00	112,982.40	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	944,106.22	414,078.82	6,421,453.00	112,982.40			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,663,362.31	1,210,366.00	0.00	33,201.60	3,319,154.34	627,602.00	11,808.00

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

Mcfarland Unified  
Kern County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Carl D. Perkins CTE Secondary	Adult Education: Adult Basic Education & ELA	Adult Education: Adult Secondary Education	Title III Part A Supporting Effective Instruction	Title IV Part A Student Support & Acad Enrichment	Title III Immigrant Student Program	Title III English Learner Student Program
1. Prior Year Carryover							
2. a. Current Year Award	45,333.00	18,633.76	45,402.29	73,775.28	171,860.82	5,063.89	172,880.69
b. Transferability (ESSA)				206,881.00	149,988.00		160,639.00
c. Other Adjustments							(7,116.65)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	45,333.00	18,633.76	45,402.29	206,881.00	149,988.00	0.00	153,522.35
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	45,333.00	18,633.76	45,402.29	280,656.28	321,848.82	5,063.89	326,403.04
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	2,048.80			73,775.28	171,860.82	5,063.89	165,764.28
6. Cash Received in Current Year		13,328.00	9,773.00	29,782.00	87,230.00		27,908.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,048.80	13,328.00	9,773.00	103,557.28	259,090.82	5,063.89	193,672.28
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	36,303.48	18,633.76	45,402.29	69,920.44	178,549.40		176,134.58
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	36,303.48	18,633.76	45,402.29	69,920.44	178,549.40	0.00	176,134.58
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(34,254.68)	(5,305.76)	(35,629.29)	33,636.84	80,541.42	5,063.89	17,537.70
a. Unearned Revenue				33,636.84	80,541.42	5,063.89	17,537.70
b. Accounts Payable	34,254.68	5,305.76	35,629.29				
c. Accounts Receivable	9,029.52	0.00	0.00	210,735.84	143,299.42	5,063.89	150,268.46
14. Unused Grant Award Calculation (line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	36,303.48	18,633.76	45,402.29	69,920.44	178,549.40	0.00	176,134.58

FEDERAL PROGRAM NAME	Child Nutrition: Fresh Fruit & Vegetable Prog.	Title IX Part A McKinney-Vento Homeless Grant	TOTAL
FEDERAL CATALOG NUMBER	10.582	84.196	
RESOURCE CODE	5370	5630	
REVENUE OBJECT	8220		
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carryover		14,235.32	4,329,681.87
2. a. Current Year Award	71,076.75	29,499.95	11,593,902.75
b. Transferability (ESSA)			(7,116.65)
c. Other Adjustments			0.00
d. Adj Curr Yr Award	71,076.75	29,499.95	11,586,786.10
(sum lines 2a, 2b, & 2c)			0.00
3. Required Matching Funds/Other			
4. Total Available Award	71,076.75	43,735.27	15,916,467.97
(sum lines 1, 2d, & 3)			
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year	(3.06)	14,235.32	511,046.20
6. Cash Received in Current Year	45,619.93	26,550.00	6,403,520.93
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	45,616.87	40,785.32	6,914,567.13
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	71,076.75	43,735.27	7,505,350.40
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	71,076.75	43,735.27	7,505,350.40
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(25,459.88)	(2,949.95)	(590,783.27)
a. Unearned Revenue			784,058.25
b. Accounts Payable			0.00
c. Accounts Receivable	25,459.88	2,949.95	1,374,741.34
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	8,411,117.57
15. If Carryover is allowed, enter line 14 amount here			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	71,076.75	43,735.27	7,505,250.22

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

STATE PROGRAM NAME	After School Education & Safety (ASES)	After School Kids Code Grant	Career Technical Education Incentive Grant (CTEIG)	Agricultural Career Technical Education Incentive	Partnership Academies Program	In-Person Instruction (IPI) Grant	TOTAL
RESOURCE CODE	6010	6011	6387	7010	7220	7422	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover		26,213.46	253,758.00		72,193.74		352,165.20
2. a. Current Year Award	399,508.20	10,000.00	139,184.00	8,567.00	85,445.48	1,509,953.00	2,152,657.68
b. Other Adjustments				(7.27)			(7.27)
c. Adj Curr Yr Award (sum lines 2a & 2b)	399,508.20	10,000.00	139,184.00	8,559.73	85,445.48	1,509,953.00	2,152,650.41
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	399,508.20	36,213.46	392,942.00	8,559.73	157,639.22	1,509,953.00	2,504,815.61
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		16,213.46	240,602.27	(7.27)	118,804.22		375,612.68
6. Cash Received in Current Year	359,557.38	5,000.00	125,265.60	8,567.00	38,835.00	645,331.00	1,182,555.98
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	359,557.38	21,213.46	365,867.87	8,559.73	157,639.22	645,331.00	1,558,168.66
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	399,508.20	8,445.94	133,680.44	8,559.73	66,831.22		617,025.53
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	399,508.20	8,445.94	133,680.44	8,559.73	66,831.22	0.00	617,025.53
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(39,950.82)	12,767.52	232,187.43	0.00	90,808.00	645,331.00	941,143.13
a. Unearned Revenue		12,767.52	232,187.43		90,808.00	645,331.00	981,093.95
b. Accounts Payable	39,950.82						0.00
c. Accounts Receivable							39,950.82
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	27,767.52	259,261.56	0.00	90,808.00	1,509,953.00	1,887,790.08
15. If Carryover is allowed, enter line 14 amount here		27,767.52	259,261.83		90,808.00	1,509,953.00	1,887,790.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	399,508.20	8,445.94	133,680.44	8,559.73	66,831.22	0.00	617,025.53

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

FEDERAL PROGRAM NAME	Child Nutrition Schoo Program	Child Nutrition: COVID CARES Act Suppl. Meal Reimb.	Child Nutrition: Child Care Food Program Claims	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	10.553	84.425	10.558	93.778	
RESOURCE CODE	5310	5316	5320	5640	
REVENUE OBJECT	8220	8220	8220	8290	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	1,029,069.82			74,966.72	1,104,036.54
2. a. Current Year Award	1,494,279.77	138,520.50	806,222.49	11,721.91	2,450,744.67
b. Other Adjustments	(7,890.39)				(7,890.39)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,486,389.38	138,520.50	806,222.49	11,721.91	2,442,854.28
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,515,459.20	138,520.50	806,222.49	86,688.63	3,546,890.82
<b>REVENUES</b>					
5. Cash Received in Current Year	1,435,884.29	138,520.50	709,489.01	11,721.91	2,295,615.71
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	50,505.09	0.00	96,733.48	0.00	147,238.57
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	50,505.09	0.00	96,733.48	0.00	147,238.57
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	1,486,389.38	138,520.50	806,222.49	11,721.91	2,442,854.28
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	1,897,400.95	7,106.34	112,308.25	29,247.09	2,046,062.63
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	1,897,400.95	7,106.34	112,308.25	29,247.09	2,046,062.63
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	618,058.25	131,414.16	693,914.24	57,441.54	1,500,828.19



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

STATE PROGRAM NAME	California Clean Energy Jobs Act	Lottery: Instructional Materials	Adult Education Program	Special Education	Child Nutrition: COVID State Suppl Meal Reimb.	Learning Communities for School Success	Classified Employee Prof. Dev. Block Grant
RESOURCE CODE	6230	6300	6391	6500	7027	7085	7311
REVENUE OBJECT	8590	8560	8590	8311	8520	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	129,794.31	416,133.41	257,574.46			193,594.93	17,491.73
2. a. Current Year Award		254,886.60	313,215.00	2,011,764.00	27,406.50		
b. Other Adjustments		0.00		262,579.54			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	254,886.60	313,215.00	2,274,343.54	27,406.50	0.00	0.00
3. Required Matching Funds/Other (line 7a minus line 7b)		(9,484.31)		997,574.90			
4. Total Available Award (sum lines 1, 2c, & 3)	129,794.31	661,535.70	570,789.46	3,271,918.44	27,406.50	193,594.93	17,491.73
<b>REVENUES</b>							
5. Cash Received in Current Year		138,446.68	313,215.00	2,274,343.54		0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	116,439.92	0.00	0.00	27,406.50	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	116,439.92	0.00	0.00	27,406.50	0.00	0.00
8. Contributed Matching Funds				997,574.90			
9. Total Available (sum lines 5, 7c, & 8)	0.00	254,886.60	313,215.00	3,271,918.44	27,406.50	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	126,363.78	7,800.06	461,306.01	3,271,918.44		12,954.44	2,415.23
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	126,363.78	7,800.06	461,306.01	3,271,918.44	0.00	12,954.44	2,415.23
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	3,430.53	653,735.64	109,483.45	0.00	27,406.50	180,640.49	15,076.50

STATE PROGRAM NAME	State Learning Loss Mitigation Funds	Expanded Learning Opportunities (ELO) Grant	ELO Paraprofessional Staff	Low-Performing Students Block Grant	TOTAL
RESOURCE CODE	7420	7425	7426	7510	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance				85,915.00	1,100,503.84
2. a. Current Year Award	338,789.00	1,365,845.00	135,927.00		4,447,833.10
b. Other Adjustments					262,579.54
c. Adj Curr Yr Award (sum lines 2a & 2b)	338,789.00	1,365,845.00	135,927.00	0.00	4,710,412.64
3. Required Matching Funds/Other					988,090.59
4. Total Available Award (sum lines 1, 2c, & 3)	338,789.00	1,365,845.00	135,927.00	85,915.00	6,799,007.07
<b>REVENUES</b>					
5. Cash Received in Current Year	338,789.00	1,365,845.00	135,927.00		4,566,566.22
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	143,846.42
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	143,846.42
8. Contributed Matching Funds					997,574.90
9. Total Available (sum lines 5, 7c, & 8)	338,789.00	1,365,845.00	135,927.00	0.00	5,707,987.54
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	338,789.00	248,514.43			4,470,061.39
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	338,789.00	248,514.43	0.00	0.00	4,470,061.39
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	1,117,330.57	135,927.00	85,915.00	2,328,945.68

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

LOCAL PROGRAM NAME	Ongoing & Major Maintenance Account	Other Restricted Local	Other Grants	First 5 Proposition 10	TOTAL
RESOURCE CODE	8150	9010	9012	9015	
REVENUE OBJECT	8980	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance		210,596.54	37,132.68	0.00	247,729.22
2. a. Current Year Award		122,178.86	1,000.00	159,999.82	283,178.68
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	122,178.86	1,000.00	159,999.82	283,178.68
3. Required Matching Funds/Other	1,407,160.96				1,407,160.96
4. Total Available Award (sum lines 1, 2c, & 3)	1,407,160.96	332,775.40	38,132.68	159,999.82	1,938,068.86
<b>REVENUES</b>					
5. Cash Received in Current Year		122,178.86		126,826.20	249,005.06
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,000.00	33,173.62	34,173.62
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	1,000.00	33,173.62	34,173.62
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	122,178.86	1,000.00	159,999.82	283,178.68
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	1,407,160.96	12,106.94		159,999.82	1,579,267.72
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	1,407,160.96	12,106.94	0.00	159,999.82	1,579,267.72
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	320,668.46	38,132.68	0.00	358,801.14

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDF No.
1000 - Certificated Salaries	16,558,123.86	301	0.00	303	16,558,123.86	305	28,654.22	602,527.00	307	15,955,596.86	309
2000 - Classified Salaries	5,337,930.96	311	183,527.84	313	5,154,403.12	315	401,422.01	736,588.00	317	4,417,815.12	319
3000 - Employee Benefits	11,630,110.98	321	608,288.80	323	11,021,822.18	325	158,444.85	938,343.00	327	10,083,479.18	329
4000 - Books, Supplies Equip Replace. (6500)	4,988,511.77	331	226,448.08	333	4,762,063.69	335	269,958.75	4,137,181.00	337	624,882.69	339
5000 - Services . . . & 7300 - Indirect Costs	4,865,489.55	341	9,624.95	343	4,855,864.60	345	205,259.31	2,460,417.00	347	2,395,447.60	349
TOTAL					42,352,277.45	365	TOTAL			33,477,221.45	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDI No
1. Teacher Salaries as Per EC 41011. . . . .	1100	12,470,858.15 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	891,343.83 380
3. STRS. . . . .	3101 & 3102	3,206,965.55 382
4. PERS. . . . .	3201 & 3202	227,482.66 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	273,914.04 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	2,793,180.17 385
7. Unemployment Insurance. . . . .	3501 & 3502	7,423.92 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	192,918.25 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00 393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00 394
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		20,064,086.57 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		340,855.21 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00 397
14. TOTAL SALARIES AND BENEFITS. . . . .		20,064,086.57 398
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		59.93%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	59.93%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	33,477,221.45
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Adjusted costs for expenditures that do not have a teaching component.


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

15 73908 0000000  
Form DEBT

Mcfarland Unified  
Kern County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	36,024,907.00	1,437,523.00	37,462,430.00		945,000.00	36,517,430.00	1,845,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,143,897.00	1,320,937.00	2,464,834.00		144,786.00	2,320,048.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	16,801,846.00	189,417.00	16,991,263.00			16,991,263.00	
Compensated Absences Payable	45,105.73	0.27	45,106.00	3,679.00		48,785.00	
Governmental activities long-term liabilities	54,015,755.73	2,947,877.27	56,963,633.00	3,679.00	1,089,786.00	55,877,526.00	1,845,000.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	869,537.58	0.42	869,538.00		273,063.00	596,475.00	288,466.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	869,537.58	0.42	869,538.00	0.00	273,063.00	596,475.00	288,466.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	53,137,219.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,399,484.69
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	310,136.36
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,715,396.15
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	320,393.56
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,043,220.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,389,146.07
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				37,348,588.97

		2020-21 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,306.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,295.51
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	40,515,069.45	12,250.19
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	40,515,069.45	12,250.19
B. Required effort (Line A.2 times 90%)	36,463,562.51	11,025.17
C. Current year expenditures (Line I.E and Line II.B)	37,348,588.97	11,295.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	33,923,208.10		33,923,208.10			35,195,581.47
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,305.81		3,305.81			3,306.50
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	3,306.50		3,306.50	3,306.50		3,306.50
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,306.50			3,306.50
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	31,265.00		31,265.00	47,301.00		47,301.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	14.66		14.66	0.00		0.00
4. Secured Roll Taxes (Object 8041)	5,802,774.53		5,802,774.53	5,998,430.00		5,998,430.00
5. Unsecured Roll Taxes (Object 8042)	759,685.82		759,685.82	580,958.00		580,958.00
6. Prior Years' Taxes (Object 8043)	(8,214.93)		(8,214.93)	0.00		0.00
7. Supplemental Taxes (Object 8044)	125,950.42		125,950.42	99,482.00		99,482.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(606,119.91)		(606,119.91)	(726,735.00)		(726,735.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,868.06		3,868.06	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	442,253.86		442,253.86	305,963.00		305,963.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	6,551,477.51	0.00	6,551,477.51	6,305,399.00	0.00	6,305,399.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	6,551,477.51	0.00	6,551,477.51	6,305,399.00	0.00	6,305,399.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	33,119,030.91		33,119,030.91	34,996,160.00		34,996,160.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	116,739.00		116,739.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	33,235,769.91	0.00	33,235,769.91	34,996,160.00	0.00	34,996,160.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	55,353,582.10		55,353,582.10	59,423,318.03		59,423,318.03
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	365,235.37		365,235.37	0.00		0.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>			<b>2020-21 Actual</b>			<b>2021-22 Budget</b>
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,923,208.10			35,195,581.47
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0002			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			35,195,581.47			37,212,288.29
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			6,551,477.51			6,305,399.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			396,780.00			396,780.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			28,644,103.96			30,906,889.29
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			28,644,103.96			30,906,889.29
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			233,770.83			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			6,785,248.34			6,305,399.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			28,410,333.13			30,906,889.29
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			6,785,248.34			
b. State Subventions (Line D8)			28,410,333.13			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			35,195,581.47			



**BEFORE THE GOVERNING BOARD OF THE  
MCFARLAND UNIFIED SCHOOL DISTRICT  
COUNTY OF KERN, STATE OF CALIFORNIA**

**RESOLUTION ESTABLISHING  
APPROPRIATIONS LIMIT UNDER  
GOVERNMENT CODE §§7900, ET SEQ.**

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**RESOLUTION NO. 2122-03**

**Recitals**

1. Government Code §§7900, et seq., require local jurisdictions, including school districts to establish each year the appropriations limit applicable to that entity.
2. Government Code §§7902.1 provides that where the proceeds of taxes for a school district exceed the preliminary calculated appropriations limit, the district may by resolution increase its appropriations limit.
3. As shown on the attached staff report, an adjustment to our appropriations limit would be appropriate for the current fiscal year.

**Action Taken**

NOW, THEREFORE, THE BOARD RESOLVES THAT:

1. **Recitals Approved.** The above recitals are approved and found to be correct.
2. **Appropriations Limit for Current Fiscal Year Established.** The appropriations limit applicable to this district for the current fiscal year is established as \$35,195,581.47 an amount equal to the estimated amount of proceeds of taxes as calculated by staff.
3. **Appropriations Limit Recalculated for Prior Fiscal Year.** As required by Education Code §42132, the recalculated appropriations limit for the prior fiscal year is \$33,923,208.10.
4. **Periodic Readjustments.** The Superintendent or designee is authorized to act on behalf of the Board in adjusting our appropriations limit if and when there may be an update in reported proceeds of taxes.

\*\*\*\*\*

I CERTIFY that the above resolution, proposed by Trustee David Arguello and seconded by Trustee Angel Turmbiates was duly passed and adopted by the Governing Board of the McFarland Unified School District of Kern County, California, at an official and public meeting thereof held on September 14, 2021 by the following vote:

AYES: 5

NAYES: 0

ABSENT: 0

ABSTENTIONS: 0

DATED: 9/14/2021

GOVERNING BOARD OF THE  
MCFARLAND UNIFIED SCHOOL DISTRICT

BY: [Signature]

TITLE: President

Attachment: Staff Report

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2019-20 Actual			2020-21 Actual		
<b>A. PRIOR YEAR DATA</b> (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	33,923,208.10		33,923,208.10			35,195,581.47
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,305.81		3,305.81			3,306.50
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>			<b>Adjustments to 2020-21</b>			
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00	0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)			<b>2021-22 P2 Estimate</b>			
1. Total K-12 ADA (Form A, Line A6)	3,306.50		3,306.50	3,306.50		3,306.50
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,306.50			3,306.50
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)			<b>2021-22 Budget</b>			
1. Homeowners' Exemption (Object 8021)	31,265.00		31,265.00	47,301.00		47,301.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	14.66		14.66	0.00		0.00
4. Secured Roll Taxes (Object 8041)	5,802,774.53		5,802,774.53	5,998,430.00		5,998,430.00
5. Unsecured Roll Taxes (Object 8042)	759,685.82		759,685.82	580,958.00		580,958.00
6. Prior Years' Taxes (Object 8043)	(8,214.93)		(8,214.93)	0.00		0.00
7. Supplemental Taxes (Object 8044)	125,950.42		125,950.42	99,482.00		99,482.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(606,119.91)		(606,119.91)	(726,735.00)		(726,735.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,868.06		3,868.06	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	442,253.86		442,253.86	305,963.00		305,963.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	6,551,477.51	0.00	6,551,477.51	6,305,399.00	0.00	6,305,399.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	6,551,477.51	0.00	6,551,477.51	6,305,399.00	0.00	6,305,399.00



	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)						
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	33,119,030.91		33,119,030.91	34,996,160.00		34,996,160.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	116,739.00		116,739.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	33,235,769.91	0.00	33,235,769.91	34,996,160.00	0.00	34,996,160.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	55,353,582.10		55,353,582.10	59,423,318.03		59,423,318.03
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	365,235.37		365,235.37	0.00		0.00
			<b>2020-21 Actual</b>	<b>2021-22 Budget</b>		
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,923,208.10			35,195,581.47
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0002			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			35,195,581.47			37,212,288.29
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			6,551,477.51			6,305,399.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			396,780.00			396,780.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			28,644,103.96			30,906,889.29
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			28,644,103.96			30,906,889.29
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			233,770.83			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			6,785,248.34			6,305,399.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			28,410,333.13			30,906,889.29
9. Total Appropriations Subject to the Limit			6,785,248.34			
a. Local Revenues (Line D7b)			28,410,333.13			
b. State Subventions (Line D8)			0.00			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			35,195,581.47			

141.4





**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,379,751.83
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 31,646,034.67

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.36%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,205,811.47
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	29,579.91
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,690.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	202,240.78
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	2,468,322.16
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	170,479.16
9. Carry-Forward Adjustment (Part IV, Line F)	2,638,801.32
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,017,335.87
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,877,395.59
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,926,163.41
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	497,734.70
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	310,136.36
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	536,676.87
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	194,197.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,436,309.25
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	287,870.19
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,425,425.74
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	42,509,244.98
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19) 5.81%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see [www.cde.ca.gov/fg/ac/lic](http://www.cde.ca.gov/fg/ac/lic))  
(Line A10 divided by Line B19) 6.21%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,468,322.16</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(168,129.83)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.01%) times Part III, Line B19); zero if negative	<u>170,479.16</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.01%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.01%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>170,479.16</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>170,479.16</u>

Approved indirect cost rate: 5.01%  
Highest rate used in any program: 5.01%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	1,584,003.72	79,358.59	5.01%
01	3210	1,126,736.67	56,449.51	5.01%
01	3215	31,712.79	1,588.81	5.01%
01	3310	597,659.27	29,942.73	5.01%
01	3315	11,244.64	563.36	5.01%
01	3550	34,574.74	1,728.74	5.00%
01	4035	66,584.55	3,335.89	5.01%
01	4127	170,030.85	8,518.55	5.01%
01	4203	167,731.24	8,403.34	5.01%
01	5630	41,648.68	2,086.59	5.01%
01	6010	380,484.00	19,024.20	5.00%
01	6011	8,043.75	402.19	5.00%
01	6230	0.00	6,028.78	N/A
01	6387	127,302.58	6,377.85	5.01%
01	6500	1,895,160.49	94,947.54	5.01%
01	7085	12,336.39	618.05	5.01%
01	7220	28,396.54	1,344.73	4.74%
01	7311	2,300.00	115.23	5.01%
01	7420	322,625.46	16,163.54	5.01%
01	8150	1,245,063.06	62,377.66	5.01%
01	9010	165,952.94	6,153.82	3.71%
11	6391	217,785.14	10,889.26	5.00%
13	5310	1,807,048.52	90,352.43	5.00%
13	5316	6,767.94	338.40	5.00%
13	5320	106,960.24	5,348.01	5.00%

Unaudited Actuals  
2020-21 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	504,425.40		416,133.41	920,558.81
2. State Lottery Revenue	8560	565,758.67		245,402.29	811,160.96
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,070,184.07	0.00	661,535.70	1,731,719.77
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	224,234.55		6,487.28	230,721.83
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	35,455.74			35,455.74
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,312.78	1,312.78
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		259,690.29	0.00	7,800.06	267,490.35
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	810,493.78	0.00	653,735.64	1,464,229.42
<b>D. COMMENTS:</b>					
Purchased online curriculum from n2y.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	23,222,276.17	10,601,512.00	33,823,788.17	2,386,070.15	36,209,858.32	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	711,749.80	204,734.98	916,484.78	64,652.63	981,137.41	
3300	Independent Study Centers	130,831.41	0.00	130,831.41	9,229.39	140,060.80	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	790,476.52	0.00	790,476.52	55,763.49	846,240.01	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	3,261,607.39	970,354.66	4,231,962.05	298,540.14	4,530,502.19	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	310,136.36	0.00	310,136.36	21,878.30	332,014.66	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services					63,729.02	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					3,288,086.31	
----	Other Outgo					6,691,697.97	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C51 times CAC, line E)		0.00	0.00	160,821.15	160,821.15	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(106,928.10)	(106,928.10)	
<b>Total</b>	<b>Total General Fund and Charter Schools Funds Expenditures</b>	28,427,077.65	11,776,601.64	40,203,679.29	2,890,027.15	53,137,219.74	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	22,724,462.00	0.00	0.00	0.00	79.47	0.00	497,734.70	0.00	0.00	0.00	0.00	23,222,276.17
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	389,090.95	0.00	0.00	212,579.00	109,129.80	0.00	0.00	0.00	0.00	950.05	0.00	711,749.80
3300	Independent Study Centers	58,803.59	0.00	0.00	72,027.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,831.41
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	653,102.04	0.00	0.00	96,347.31	41,027.17	0.00	0.00	0.00	0.00	0.00	0.00	790,476.52
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	2,191,877.29	211,000.09	0.00	0.00	858,730.01	0.00	0.00	0.00	0.00	0.00	0.00	3,261,607.39
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	310,136.36	0.00	0.00	0.00	310,136.36
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		26,017,335.87	211,000.09	0.00	380,954.13	1,008,966.45	0.00	497,734.70	310,136.36	0.00	950.05	0.00	28,427,077.65

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	6,111,714.66	4,193,279.02	296,518.32		10,601,512.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	121,424.80	83,310.18	0.00		204,734.98
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	526,174.11	361,010.78	83,169.77		970,354.66
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
<b>Total Allocated Support Costs</b>		<b>6,759,313.57</b>	<b>4,637,599.98</b>	<b>379,688.09</b>		<b>11,776,601.64</b>



<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	536,676.87
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	30,690.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,400,008.47
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	29,579.91
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,996,955.25
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	28,427,077.65
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,776,601.64
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	40,203,679.29
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	287,870.19
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,991,853.45
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,279,723.64
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		42,483,402.93
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		7.05%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	63,729.02				63,729.02
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			3,288,086.31		3,288,086.31
Other Outgo (Objects 1000-7999)				6,691,697.97	6,691,697.97
<b>Total Other Costs</b>	<b>63,729.02</b>	<b>0.00</b>	<b>3,288,086.31</b>	<b>6,691,697.97</b>	<b>10,043,513.30</b>

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>							
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	374,044.54 FTE Factor(s)	832,104.08 FTE Factor(s)	3,079,292.75 FTE Factor(s)	2,473,872.19 FTE Factor(s)	4,637,599.98 CU Factor(s)	0.00 CU Factor(s)	379,688.09 PT Factor(s)
3100 Alternative Schools	151.00	151.00	151.00	151.00	151.00		82.00
3200 Continuation Schools	3.00	3.00	3.00	3.00	3.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	13.00	13.00	13.00	13.00	13.00		23.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	167.00	167.00	167.00	167.00	167.00	0.00	105.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2020-21 Actual vs. Actual Comparison Year  
2020-21 Expenditures by LEA (LE-CY)

Mcfarland Unified  
Kern County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	668,968.89	0.00	0.00	0.00	96,799.01	845,994.44		1,611,762.34
2000-2999	Classified Salaries	61,421.53	0.00	0.00	0.00	50,110.79	427,118.44		538,650.76
3000-3999	Employee Benefits	327,812.07	0.00	0.00	0.00	72,240.40	685,582.47		1,085,634.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	764.53	8,374.09		9,138.62
5000-5999	Services and Other Operating Expenditures	11,527.61	0.00	0.00	0.00	70.00	4,823.12		16,420.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,069,730.10	0.00	0.00	0.00	219,984.73	1,971,892.56	0.00	3,261,607.39
7310	Transfers of Indirect Costs	125,453.63	0.00	0.00	0.00	0.00	0.00		125,453.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	970,354.64	0.00	0.00	0.00	0.00	0.00		970,354.64
	Total Indirect Costs and PCR Allocations	1,095,808.27	0.00	0.00	0.00	0.00	0.00		1,095,808.27
	<b>TOTAL COSTS</b>	<b>2,165,538.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>219,984.73</b>	<b>1,971,892.56</b>	<b>0.00</b>	<b>4,357,415.66</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	178,066.67	0.00	0.00	0.00	11,244.64	283,760.77		473,072.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	106.73		106.73
3000-3999	Employee Benefits	52,035.33	0.00	0.00	0.00	0.00	128,988.86		181,024.19
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	230,102.00	0.00	0.00	0.00	11,244.64	412,856.36	0.00	654,203.00
7310	Transfers of Indirect Costs	30,506.09	0.00	0.00	0.00	0.00	0.00		30,506.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	30,506.09	0.00	0.00	0.00	0.00	0.00		30,506.09
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>260,608.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,244.64</b>	<b>412,856.36</b>	<b>0.00</b>	<b>684,709.09</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								<b>684,709.09</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	490,902.22	0.00	0.00	0.00	85,554.37	562,233.67		1,138,690.26
2000-2999	Classified Salaries	61,421.53	0.00	0.00	0.00	50,110.79	427,011.71		538,544.03
3000-3999	Employee Benefits	275,776.74	0.00	0.00	0.00	72,240.40	556,593.61		904,610.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	764.53	8,374.09		9,138.62
5000-5999	Services and Other Operating Expenditures	11,527.61	0.00	0.00	0.00	70.00	4,823.12		16,420.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	839,628.10	0.00	0.00	0.00	208,740.09	1,559,036.20	0.00	2,607,404.39
7310	Transfers of Indirect Costs	94,947.54	0.00	0.00	0.00	0.00	0.00		94,947.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	970,354.64							970,354.64
	Total Indirect Costs and PCR Allocations	1,065,302.18	0.00	0.00	0.00	0.00	0.00	0.00	1,065,302.18
	TOTAL BEFORE OBJECT 8980	1,904,930.28	0.00	0.00	0.00	208,740.09	1,559,036.20	0.00	3,672,706.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
<b>TOTAL COSTS</b>									
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	288,600.20	0.00	0.00	0.00	0.00	51,953.99		340,554.19
2000-2999	Classified Salaries	41,985.37	0.00	0.00	0.00	0.00	0.00		41,985.37
3000-3999	Employee Benefits	119,313.73	0.00	0.00	0.00	0.00	25,103.08		144,416.81
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	764.53	7,335.43		8,099.96
5000-5999	Services and Other Operating Expenditures	40.00	0.00	0.00	0.00	0.00	0.00		40.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	449,939.30	0.00	0.00	0.00	764.53	84,392.50	0.00	535,096.33
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	449,939.30	0.00	0.00	0.00	764.53	84,392.50	0.00	535,096.33
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								998,128.47
<b>TOTAL COSTS</b>									
									1,533,224.80

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

	A. State and Local	B. Local Only
<b>2019-20 Expenditures</b> 1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	3,488,266.45	1,644,592.94
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
<hr/> <hr/> <hr/>		
3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
<hr/> <hr/> <hr/>		
4. Enter any other adjustments, not included in Line 1 (explain below)		
<hr/> <hr/> <hr/>		
5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	3,488,266.45	1,644,592.94
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	326.00	
2. Enter any adjustments not included in Line C1 (explain below)		
<hr/> <hr/> <hr/> <hr/>		
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	326.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Expenditures by LEA (LE-CY) and the 2019-20 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

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

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

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

**If (b) is less than (a).**  
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

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




SELPA: (??)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
a. Total special education expenditures	4,357,415.66		
b. Less: Expenditures paid from federal sources	684,709.09		
c. Expenditures paid from state and local sources	3,672,706.57	3,488,266.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,488,266.45	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,672,706.57	3,488,266.45	184,440.12

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

	Actual FY 2020-21	FY must be entered Comparison Year	Difference
a. Total special education expenditures	4,357,415.66		
b. Less: Expenditures paid from federal sources	684,709.09		
c. Expenditures paid from state and local sources	3,672,706.57	3,488,266.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,488,266.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,672,706.57	3,488,266.45	
d. Special education unduplicated pupil count	355	326	
e. Per capita state and local expenditures (A2c/A2d)	10,345.65	10,700.20	(354.55)

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

SELPA: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2020-21	FY must be entered Comparison Year	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	1,533,224.80	1,644,592.94	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,644,592.94	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,533,224.80	1,644,592.94	(111,368.14)

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

	Actual FY 2020-21	FY must be entered Comparison Year	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	1,533,224.80	1,644,592.94	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		1,644,592.94	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,533,224.80	1,644,592.94	
b. Special education unduplicated pupil count	355	326	
c. Per capita local expenditures (B2a/B2b)	4,318.94	5,044.76	(725.82)

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

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Contact Name

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Telephone Number

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Title

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Email Address

Object Code	Description	Special Education, Unspecified (Goal 6001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								355
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	726,192.11	0.00	0.00	0.00	96,799.00	930,161.33		1,753,152.44
2000-2999	Classified Salaries	101,191.20	0.00	0.00	0.00	73,956.25	438,795.55		613,943.00
3000-3999	Employee Benefits	358,749.76	0.00	0.00	0.00	89,727.26	697,680.24		1,146,157.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	10,573.55	13,400.00		23,973.55
5000-5999	Services and Other Operating Expenditures	401,250.00	0.00	0.00	0.00	250.00	25,500.00		427,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	200,000.00	0.00	0.00	0.00	0.00	0.00		200,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,787,383.07	0.00	0.00	0.00	271,306.06	2,105,537.12	0.00	4,164,226.25
7310	Transfers of Indirect Costs	127,641.63	0.00	0.00	0.00	455.45	0.00		128,097.08
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	127,641.63	0.00	0.00	0.00	455.45	0.00	0.00	128,097.08
	TOTAL COSTS	1,915,024.70	0.00	0.00	0.00	271,761.51	2,105,537.12	0.00	4,292,323.33
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	592,820.63	0.00	0.00	0.00	96,799.00	777,543.43		1,467,163.06
2000-2999	Classified Salaries	101,191.20	0.00	0.00	0.00	46,367.24	438,795.55		586,353.99
3000-3999	Employee Benefits	311,422.57	0.00	0.00	0.00	65,898.04	525,074.13		902,394.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	800.00	13,400.00		14,200.00
5000-5999	Services and Other Operating Expenditures	401,250.00	0.00	0.00	0.00	250.00	25,500.00		427,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	200,000.00	0.00	0.00	0.00	0.00	0.00		200,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,606,684.40	0.00	0.00	0.00	210,114.28	1,780,313.11	0.00	3,697,111.79
7310	Transfers of Indirect Costs	101,669.54	0.00	0.00	0.00	0.00	0.00		101,669.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	101,669.54	0.00	0.00	0.00	0.00	0.00	0.00	101,669.54
	TOTAL BEFORE OBJECT 8980	1,708,353.94	0.00	0.00	0.00	210,114.28	1,780,313.11	0.00	3,698,781.33
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,698,781.33

Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Budget vs. Actual Comparison Year  
2021-22 Budget by LEA (LB-B)

McFarland Unified  
Kern County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	304,140.42	0.00	0.00	0.00	0.00	79,709.00		383,849.42
2000-2999	Classified Salaries	81,752.30	0.00	0.00	0.00	750.00	14,250.00		96,752.30
3000-3999	Employee Benefits	199,859.63	0.00	0.00	0.00	155.20	36,992.40		237,007.23
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	800.00	10,400.00		11,200.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	585,752.35	0.00	0.00	0.00	1,705.20	156,351.40	0.00	743,808.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	585,752.35	0.00	0.00	0.00	1,705.20	156,351.40	0.00	743,808.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
<b>TOTAL COSTS</b>									
									1,699,392.26
									2,443,201.21

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

Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Budget vs. Actual Comparison Year  
2020-21 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								355
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	668,968.89	0.00	0.00	0.00	96,799.01	845,994.44		1,611,762.34
2000-2999	Classified Salaries	61,421.53	0.00	0.00	0.00	50,110.79	427,118.44		538,650.76
3000-3999	Employee Benefits	327,812.07	0.00	0.00	0.00	72,240.40	685,582.47		1,085,634.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	764.53	8,374.09		9,138.62
5000-5999	Services and Other Operating Expenditures	11,527.61	0.00	0.00	0.00	70.00	4,823.12		16,420.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,069,730.10	0.00	0.00	0.00	219,984.73	1,971,892.56	0.00	3,261,607.39
7310	Transfers of Indirect Costs	125,453.63	0.00	0.00	0.00	0.00	0.00		125,453.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	970,354.64							970,354.64
	Total Indirect Costs	125,453.63	0.00	0.00	0.00	0.00	0.00	0.00	125,453.63
	<b>TOTAL COSTS</b>	<b>1,195,183.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>219,984.73</b>	<b>1,971,892.56</b>	<b>0.00</b>	<b>3,387,061.02</b>
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>								
1000-1999	Certificated Salaries	178,066.67	0.00	0.00	0.00	11,244.64	283,760.77		473,072.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	106.73		106.73
3000-3999	Employee Benefits	52,035.33	0.00	0.00	0.00	0.00	128,988.86		181,024.19
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	230,102.00	0.00	0.00	0.00	11,244.64	412,856.36	0.00	654,203.00
7310	Transfers of Indirect Costs	30,506.09	0.00	0.00	0.00	0.00	0.00		30,506.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	30,506.09	0.00	0.00	0.00	0.00	0.00	0.00	30,506.09
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>260,608.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,244.64</b>	<b>412,856.36</b>	<b>0.00</b>	<b>684,709.09</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								<b>684,709.09</b>

Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Budget vs. Actual Comparison Year  
2020-21 Expenditures by LEA (LE-B)

McFarland Unified  
Kern County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	490,902.22	0.00	0.00	0.00	85,554.37	562,233.67		1,138,690.26
2000-2999	Classified Salaries	61,421.53	0.00	0.00	0.00	50,110.79	427,011.71		538,544.03
3000-3999	Employee Benefits	275,776.74	0.00	0.00	0.00	72,240.40	556,593.61		904,610.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	764.53	8,374.09		9,138.62
5000-5999	Services and Other Operating Expenditures	11,527.61	0.00	0.00	0.00	70.00	4,823.12		16,420.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	839,628.10	0.00	0.00	0.00	208,740.09	1,559,036.20	0.00	2,607,404.39
7310	Transfers of Indirect Costs	94,947.54	0.00	0.00	0.00	0.00	0.00		94,947.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	970,354.64	0.00	0.00	0.00	0.00	0.00		970,354.64
	Total Indirect Costs	94,947.54	0.00	0.00	0.00	0.00	0.00	0.00	94,947.54
	TOTAL BEFORE OBJECT 8980	934,575.64	0.00	0.00	0.00	208,740.09	1,559,036.20	0.00	2,702,351.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
<b>TOTAL COSTS</b>									
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	288,600.20	0.00	0.00	0.00	0.00	51,953.99		340,554.19
2000-2999	Classified Salaries	41,985.37	0.00	0.00	0.00	0.00	0.00		41,985.37
3000-3999	Employee Benefits	119,313.73	0.00	0.00	0.00	0.00	25,103.08		144,416.81
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	764.53	7,335.43		8,099.96
5000-5999	Services and Other Operating Expenditures	40.00	0.00	0.00	0.00	0.00	0.00		40.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	449,939.30	0.00	0.00	0.00	764.53	84,392.50	0.00	535,096.33
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	449,939.30	0.00	0.00	0.00	764.53	84,392.50	0.00	535,096.33
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								998,128.47
<b>TOTAL COSTS</b>									
									1,533,224.80

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







SELPA: (??)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources  
Add/Less: Adjustments and/or PCRA required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts (LB-B Worksheet) FY 2021-22</u>	<u>FY must be entered Actual Expenditures Comparison Year</u>	<u>Difference (A - B)</u>
a. Total special education expenditures	4,292,323.33		
b. Less: Expenditures paid from federal sources	593,542.00		
c. Expenditures paid from state and local sources	3,698,781.33	3,670,020.94	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,670,020.94	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,698,781.33	3,670,020.94	28,760.39

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources  
Add/Less: Adjustments and/or PCRA required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

	<u>Budgeted Amounts FY 2021-22</u>	<u>FY must be entered Comparison Year</u>	<u>Difference</u>
a. Total special education expenditures	4,292,323.33		
b. Less: Expenditures paid from federal sources	593,542.00		
c. Expenditures paid from state and local sources	3,698,781.33	3,670,020.94	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,670,020.94	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,698,781.33	3,670,020.94	
d. Special education unduplicated pupil count	355	355	
e. Per capita state and local expenditures (A2c/A2d)	10,419.10	10,338.09	81.01

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

SELPA:           (??)          

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2021-22	FY must be entered Comparison Year	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,443,201.21	1,533,224.80	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,533,224.80	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,443,201.21	1,533,224.80	909,976.41

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

	Budget FY 2021-22	FY must be entered Comparison Year	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	2,443,201.21	1,533,224.80	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,533,224.80	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,443,201.21	1,533,224.80	
b. Special education unduplicated pupil count	355	355	
c. Per capita local expenditures (B2a/B2b)	6,882.26	4,318.94	2,563.32

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

          Ambelina Garcia Duran            
Contact Name

          661-792-3081            
Telephone Number

          Deputy Superintendent/CBO            
Title

          amgarcia@mcfarland.k12.ca.us            
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Unaudited Actuals  
2020-21 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	11,789.69	0.00	0.00	(106,928.10)				
Other Sources/Uses Detail					0.00	5,043,220.00		
Fund Reconciliation							115,169.99	2,592.88
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	10,889.26	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,004.99
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(11,789.69)	96,038.84	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,592.88	114,165.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	10,553,857.23		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,097,077.23	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
81 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
82 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
83 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
86 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
<b>TOTALS</b>	<b>11,789.69</b>	<b>(11,789.69)</b>	<b>106,928.10</b>	<b>(106,928.10)</b>	<b>15,597,077.23</b>	<b>15,597,077.23</b>	<b>117,762.87</b>	<b>117,762.87</b>

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Unaudited Actuals  
2020-21 Unaudited Actuals  
Technical Review Checks

Mcfarland Unified

Kern County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	6512	8590	-553.57

Explanation:PY estimated receivable was more than actual received requiring a contribution from the general fund to clear the excess A/R.

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

FUND	RESOURCE	VALUE
01	6512	-553.57

Explanation:PY estimated receivable was more than actual received requiring a contribution from the general fund to clear the A/R.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

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Unaudited Actuals  
2021-22 Budget  
Technical Review Checks

Mcfarland Unified

Kern County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.