NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)  Signed:  Date:
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.
To the County Superintendent of Schools:  This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)
Meeting Date: December 14, 2021 Signed: President of the Governing Board
CERTIFICATION OF FINANCIAL CONDITION
X POSITIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.
Contact person for additional information on the interim report:
Name: Ambelina Garcia Duran Telephone: 661-792-3081
Title: Deputy Superintendent/CBO E-mail: amgarcia@mcfarland.k12.ca.us

### Criteria and Standards Review Summary

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

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

15 73908 0000000 Form CI

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

IPPI	EMENTAL INFORMATION		No_	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	x	

UPPL	EMENTAL INFORMATION (co	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>		х
		<ul> <li>If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	X	
		<ul> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)		Х
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

חחוד	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		Х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

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ern County						Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA	1					
Includes Opportunity Classes, Home &	1					
Hospital, Special Day Class, Continuation	1					
Education, Special Education NPS/LCI	1					
and Extended Year, and Community Day						
School (includes Necessary Small School						-004
ADA)	3,288.86	3,288.86	3,288.86	3,288.86	0.00	0%
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI	1					
and Extended Year, and Community Day				0.00	0.00	0%
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	070
3. Total Basic Aid Open Enrollment Regular ADA	1					
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation	l .					
Education, Special Education NPS/LCI						
and Extended Year, and Community Day	0.00	0.00	0.00	0.00	0.00	0%
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	
4. Total, District Regular ADA	2.000.00	3,288.86	3,288.86	3,288.86	0.00	0%
(Sum of Lines A1 through A3)	3,288.86	3,200.00	3,200.00	3,200.00	0.00	
5. District Funded County Program ADA	17.64	17.64	15.88	15.88	(1.76	-10%
a. County Community Schools	0.00			0.00		
b. Special Education-Special Day Class	0.00			0,00		
c. Special Education-NPS/LCI	0.00			0.00		0%
d. Special Education Extended Year	0.00	0.00				
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary						
Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	17.64	17.64	15.88	15.88	(1.76	-10%
6. TOTAL DISTRICT ADA					1	
(Sum of Line A4 and Line A5g)	3,306.50					
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA						
(Enter Charter School ADA using			8			
Tab C. Charter School ADA)				CONTRACTOR OF THE		

MCFARLAND UNIFIED SCHOOL DISTRICT Actual and Projected Monthly Cash Flows 2021-22 1st Interim Report General Fund Actuals to: 10/31/21

Second Interim

First Interim

McFarland Unified School District

LIOYO CININITATO .	JULY	i							1100411	1004	MAY	IINI II	ACCELLAI	TOTOF
- Cov Challanai Che	Control of the State of the Sta	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MAKCH	APRIL	1 Civi	JOINE	ACCINCAL	IOIAL
A. BEGINNING CASH	18,996,836	14,310,122	18,619,774	20,698,278	20,574,937	16,997,820	11,423,412	7,955,263	7,221,799	4,467,441	5,342,385	4,048,440	14,500,829	18,996,836
B. RECEIPTS														
Revenue Limit:	000	000	540 704	122 151	200 000	2 976 481	21 010	125 097	78 378	1,799,688	(154,503)	457,338		6,296,876
Property lax	29,508 1 368 535	1 368 535	2 463 363	2 463 363	2 926 932	2,926,932	2.926,932	1,424,178	697,394	671,504	662,785	2,789,693		22,690,146
State Aid 8013-8011	000	000,000,1	000,001,1	0	0	0	0	0	0	0	0	0		0
FPA Find 8012	0	0	2.369.846	0	0	1,785,862	0	0	1,924,468	0	0	7,934,777		14,014,953
	129	0	(2,723)	(1,210)	456	456	456	456	792	396	396	396	17	0
Federal Revenues	808,265	1,097,050	139,854	144,728	119,280	1,833,485	749,045	2,483,262	165,437	3,531,162	144,826	6,147,329	(6,147,329)	11,216,394
Other State Revenues	0	(26,250)	207,372	753,678	111,418	365,854	207,115	0 070	271,999	128,955	1,952,652	1,096,623	(1,096,623)	1 798 432
Other Local Revenues	0	116,093	149,818	360,740	174,693	234,936	217,421	272,095	92,395	200's/	8/6'001	0.00	(000,210,1)	201,001,1
Interfund Transfers In	0 0	0 0	0 0					0 0	0 0	0	0	0		0
All Other Financing Sources	0 0				0 0	0 0	0 0	0	0	0	0	0		0
Receivables	66,785	6,442,645	495,355	1,612,855	0	73	(10,295)	8,647	22	0	(3,432)	195,108		8,807,763
TOTAL RECEIPTS	2,273,322	9,088,917	6,363,589	5,457,308	3,541,856	10,124,079	4,111,684	4,313,735	3,230,885	6,211,368	2,703,302	19,634,463	(8,257,151)	68,797,357
舠														
C. DISBURSEMENTS					000	100	100 007	200	4 709 202	1 745 001	1 706 780	1 984 450		19.321 606
Certificated Salary	200,775	1,935,154	1,571,624	1,521,185	7,732,685	1,797,365	1,732,244	1,091,001	262,507,1	1,143,001	646 731	507 700		7 216 003
Classified Salary	277,241	503,296	486,790	499,518	654,570	661,488	048,393	006 878	895,920	920,131	904 548	2.751.684		12,499,562
Employee Benefits	575,026	924,193	932,524	921,443	321,930	933,140	913,143	227 247	87.608	692,663	198,947	325,378		5,243,921
Supplies	137,362	1 188 955	592,722	242 651	570.556	1,203,551	328,006	390,775	424,269	394,904	667,545	1,090,744		7,839,882
Capital Outlave	642,990	57,567	95,032	160,907	2,823,987	8,333,587	3,325,527	1,087,196	2,103,298	792,904	(751,637)	839,389		19,510,747
Other Outgo	29,475	28,604	146,717	226,986	102,573	399,325	128,787	126,718	124,622	125,594	282,860	41,810		1,764,071
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0 (	0 000	(145,882)		(145,882)
All Other Financing Uses	0	0	0	0	0 (	148,715	0 0	0 0	0		02,166	0 0		000,000
TRANS Payments	0 4 453 267	0 47 039	(34 350)	1 904 918	(8.223)	481	11,959	(12,910)	10,314	1,214	(9,812)	1,386,708		7,800,605
			/			***************************************				1		-		***************************************
TOTAL DISBURSEMENTS	960'096'9	4,779,265	4,285,085	5,580,649	7,118,973	15,698,487	7,579,833	5,047,199	5,985,243	5,336,424	3,997,247	9,182,074	0	81,550,515
D, NET CASH FLOW	(4,686,714)	4,309,652	2,078,504	(123,341)	(3,577,117)	(5,574,408)	(3,468,149)	(733,464)	(2,754,358)	874,944	(1,293,945)	10,452,389	(8,257,151)	(12,753,158)
E. ENDING CASH	14,310,122	18,619,774	20,698,278	20,574,937	16,997,820	11,423,412		7,221,799	4,467,441	5,342,385	4,048,440	14,500,829		6,243,678

## McFARLAND UNIFIED SCHOOL DISTRICT General Fund Balance Multi-Year Projection 2021-22 1st Interim Report

				2021-22 1st Interim Report	terim Report							
Constitution	2020-2	2020-2021 Unaudited Actuals	ctuals	2021	2021-2022 Annual Budget	dget	1100001010101	2022-2023 Annual Budget	dget	2023-	2023-2024 Annual Budget	iget Total
Describition	Onlesinged	Restricted	lotal	Ourestricted	Restricted	Total	Omeanicled	Restricted	i ora	Omesmored	Vesniced	I OLG
Funded ADA			3,306.50			3,304.74			3,141.18			3,207.31
COLA			0.00%			2.07%			2.48%			3.11%
Gap Funding			100.00%			100.00%			100.00%			100.00%
ADA per student			11,965			12,963			13,212			13,612
REVENUES:												
LCFF Revenues	39,679,681	0	39,679,681	43,001,976	0	43,001,976	41,502,400	0	41,502,400	43,656,414	0	43,656,414
Federal Revenues	152,516	7,381,960	7,534,475	29,784	17,333,939	17,363,723	0	13,131,261	13,131,261	0	3,155,996	3,155,996
Other State Revenues	696,607	4,429,312	5,139,271	638,903	4,430,714	5,069,617	638,903	711,528	1,350,431	638,903	711,528	1,350,431
Other Local Revenues	537,681	2,462,475	3,000,156	169,491	2,641,940	2,811,431	0	2,641,940	2,641,940	0	2,641,940	2,641,940
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
Other Financing Sources	(2,431,809)	2,431,809	0	(3,607,170)	3,607,170	0	(3,787,528)	3,787,528	0	(3,976,904)	3,976,904	0
Total Revenues	38,648,028	16,705,555	55,353,583	40,232,984	28,013,763	68,246,747	38,353,776	20,272,258	58,626,033	40,318,413	10,486,368	50,804,781
EXPENDITURES:												
Certificated Salary	13,883,048	2,675,076	16,558,124	15,636,515	3,685,093	19,321,607	15,871,062	3,234,229	19,105,291	16,109,128	3,282,742	19,391,871
Classified Salary	3,770,056	1,567,875	5,337,931	5,009,629	2,206,373	7.216,002	5,129,860	2,502,010	7,631,870	5,252,977	2,562,058	7,815,035
Benefits	8,208,042	3,422,070	11,630,112	9,885,531	2,614,030	12,499,561	10,830,947	2,597,449	13,428,396	11,207,887	2,685,399	13,893,286
Supplies	1,358,826	3,412,404	4,771,230	3,104,248	2,139,673	5,243,921	3,104,248	1,659,672	4,763,920	3,104,248	820,810	3,925,059
Services	3,305,690	1,666,728	4,972,418	5,017,751	2,822,130	7,839,881	5 017,751	2,254,062	7,271,813	5,017,751	1,259,475	6,277,225
Capital Outlays	2,456,695	831,391	3,288,086	7,147,681	12,363,066	19,510,747	3,552,980	5,429,954	8,982,934	1,552,980	٥	1,552,980
Other Outgo - excl. Indirect Costs (Spec. Education)	361,218	1,281,810	1,643,028	50,000	1,400,000	1,450,000	50,000	1,442,000	1,492,000	50,000	1,485,260	1,535,260
Other Outgo - Indirect Costs	(512,458)	405,530	(106,928)	(971,924)	826,042	(145,882)	(726,848)	580,966	(145,882)	(726,848)	580,966	(145,882)
Transfers Out - Adult Education & Deferred Maintenance	5,003,657	0	5,003,657	814,072	0	814,072	814,072	0	814,072	814,072	0	814,072
Total Expenditures	37,834,774	15,262,884	53,097,658	45,693,502	28,056,406	73,749,908	43,644,072	19,700,342	63,344,414	42,382,194	12,676,711	55,058,905
Excess (Deficiency) of Revenue	813,254	1,442,671	2,255,925	(5,460,518)	(42,644)	(5,503,161)	(5,290,297)	571,916	(4,718,381)	(2,063,782)	(2,190,342)	(4,254,124)
SAL PAGE.												
Net Beginning General Fund Balance	16.752.566	1.165.625	17.918.192	17.566.410	2,608,297	20.174.707	12.105.893	2.565.653	14.671.546	6.815.596	3.137.569	9.953.165
Audit Adjustment & Restatements	591	0	591	0	0	0	0	0	0	0	0	0
Ending General Fund Balance	17,566,410	2,608,297	20,174,707	12,105,893	2,565,653	14,671,546	6,815,596	3,137,569	9,953,165	4,751,814	947,227	5,699,041
Components of Ending Fund:												
a) Restricted - Cash and Prepaids	34,330	0	34,330	0	0	0	0	0	О	0	0	0
a) Restricted	0	(2,608,297)	(2,608,297)	0	(2,565,653)	(2,565,653)	0	(3,137,569)	(3,137,569)	0	(947,227)	(947,227)
b) Committed	4,949,444	0	4,949,444	0	0	0	0	0	0	0	0	0
c) Assigned - Lottery & LCAP	5,455,287		5,455,287	2,163,591		2,163,591	2,163,591		2,163,591	2,163,591		2,163,591
Lottery	487,188		487,188	602,890		602,890	602,890		602,890	602,890		602,890
LCAP not used in 2020-21	4,968,099		4,968,099	1,560,701			1,560,701			1,560,701		
Unrestricted Ending General Fund Balance	7,127,349		7,127,349	9,942,302	*	9,942,302	4,652,005		4,652,005	2,588,223		2,588,223
Unrestricted Ending Fund 17 Balance	432,226	0	432,226	436,226	0	436,226	436,226	0	436,226	436,226	0	436,226
Unrestricted Fund Balance Available for Reserves	7,569,575	0	7,559,575	10,378,529	0	10,378,529	5,088,231	0	5,088,231	3,024,450	0	3,024,450
Reserve			14.24%			14.07%			8:03%			5.49%
arconston.												

# McFarland Unified School District - Other Funds 2021-22 1st Interim Report

Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
Adult Education - Fund 11	115,662	395,342	503,915	7,089
Child Development - Fund 12	4	*	1	
Cafeteria - Fund 13	1,481,648	2,382,027	3,135,604	728,071
Deferred Maintenance - Fund 14	3,096,157	525,000	i.	3,621,157
Special Reserve Other than Capital Outlay - Fund 17	432,226	4,000	Si .	436,226
Special Reserve OPEB - Fund 20	130,104	1,200		131,304
Building - Fund 21	10,048,627	20,000	9,992,355	106,272
Capital Facilities - Fund 25	1,473,872	65,000	28,500	1,510,372
School Facilities - Fund 35	06	S <b>.</b> ₹0	(1)	06
Special Reserve-Capital Outlay - Fund 40	14,184,063	20,000	14,046,389	187,674

# McFarland Unified School District

## 2021-22 1st Interim Report

Docouringians	Course/Evnlanation	2021-22	2022-23	2023-24
UCE Eunded COLA	FCMAT I CEE Calculator v21.2	20120	7 48%	3 11%
Lorr ruilded cours	TOWART COT CALCULATION VALUE	3.07.70	700 001	700.001
LCFF GAP Funding	FCMAI LCFF Calculator v21.2	*00.00%	100.00%	100.00%
Funded Average Daily Attendance (ADA) - MUSD	FCMAT LCFF Calculator v21.2	3,288.86	2,959.97	3,124.42
Funded ADA - County Operated Comm. School	FCMAT LCFF Calculator v21.2	17.64	15.88	16.76
Funded ADA per Student	FCMAT LCFF Calculator v21.2	12,963	13,212	13,612
Enrollment - District and COE	FCMAT LCFF Calculator v21.2	3441	3441	3441
Unduplicated Pupil Percentage (%)	FCMAT LCFF Calculator v21.2	88.88%	88.86%	88.90%
Total LCFF Revenue	FCMAT LCFF Calculator v21.2	43,001,976	41,502,400	43,656,414
LCFF Base Grant	FCMAT LCFF Calculator v21.2	10,409,061	10,642,447	11,769,676
LCFF Concentration & Supplemental Funds	FCMAT LCFF Calculator v21.2	12,125,261	11,559,694	12,180,158
EPA	FCMAT LCFF Calculator v21.2	14,014,953	13,009,989	13,416,310
Property Taxes	FCMAT LCFF Calculator v21.2	6,290,270	6,290,270	6,290,270
LCFF Prior Year Adjment	Actual	•	(*)	
Federal Revenue	CDE Apportionment Schedules	17,363,723	13,131,261	3,155,996
State Revenue	CDE Apportionment Schedules	5,069,617	1,350,431	1,350,431
Local Revenue	SELPA Apportionment & First Five Budget	2,811,431	2,641,940	2,641,940
Contributions to Restricted Projects (SPED & Ongoing Maint.)	5% increase in each subsequent year	(3,607,170)	(3,787,528)	(3,976,904)
California Lottery Unestricted	SSC Dartboard	\$163	\$163	\$163
California Lottery Restricted	SSC Dartboard	\$65	\$65	\$65
Certificated Step and Column Increase %	District Assumption	1.50%	1.50%	1.50%
Classified Step and Column Increase %	District Assumption	2.40%	2.40%	2.40%
CalSTRS Employer Rate	SSC Dartboard	16.97%	19.10%	19.10%
CalPERS Employer Rate	SSC Dartboard	22.91%	26.10%	27.10%
Employee Benefits	SISC Rates 2020-21	SISC Rates	%3 ppe	%3 ppe
Retiree Benefits	Current Retiree Cost	445,336	467,603	490,983
Unrestricted Supplies & Materials	Prior year adjusted for one-time funds	3,104,248	3,104,248	3,104,248
Restricted Supplies & Materials	Prior year adjusted for one-time funds	2,139,673	1,659,672	820,810
Unrestricted Service & Operating Expenses	Prior year adjusted for one-time funds	5,017,751	5,017,751	5,017,751
Restricted Service & Operating Expenses	Prior year adjusted for one-time funds	2,822,130	2,254,062	1,259,475
One-Time Discretionary Funds per ADA	Not projected until received	3.		*
Capital Outlay - Unrestricted	MLC, DO, & MOT parking lot repairs	176,366	8	•
Capital Outlay - Unrestricted	Fencing Districtwide Projects	62,000	*	i.
Capital Outlay - Unrestricted	DO & Trailer Remodel	512,307		ř.
Capital Outlay - Unrestricted	Do Marquee	250,000	))))	()
Capital Outlay - Unrestricted	Districtwide Facilities Projects	48,313	3,552,980	1,552,980
Capital Outlay - Unrestricted	BRSA & KAS Roof Replacement	4,550,577		ž.
Capital Outlay - Unrestricted	KAS Kinder wing	1,548,218		ě
Capital Outlay - Restricted	Central Kitchen Generator	346,299	*	**
Capital Outlay - Restricted	AC Replacements	5,802,898	<u>*</u>	350
Capital Outlay - Restricted	MHS, BRSA & HES Shade Structures	3,294,282		# F
Capital Outlay - Restricted	Painting and Carpet Replacement	1,200,000		120
Capital Outlay - Restricted	Equipment	234,000		
Capital Outlay - Restricted	Add Buildings (BRSA/KAS/HES)	1,485,587	5,429,954	
Other Outgo - Transfers to KCSOS	KCSOS SPED Costs	1,450,000	1,492,000	1,535,260
Other Outgo - Indirect Costs	LEA & Food Service - 4.66%	(145,882)	(145,882)	(145,882)
Contributions to Other Funds	Deferred Maintenance & Note Payable Payments	814,072	814,072	814,072

Calculator ( ab			
McFarland Unified (73908) - 2021-22 1st Interim Report	60,1800	2021-22.1st Intermi v.22.1st (nterm)	W.22%
LCFE ENTITLEMENT CALCULATION			
Calculation Factors	COLA 8. Base Grant Unduplicated Augmentation Proration Pupil Percentage 5.07% 0.00% 89.88% 89.88%	COLA & Base Grant         Unduplicated           Augmentation         Proration         Publi Percentage           2.48%         0.00%         88.86%         88.86%	COLA &         Base Grant         Unduplicated           Augmentation         Proration         Pupil Percentage           3.11%         0.00%         88 90%         88 90%
Grades TK-3 Grades 4-6 Grades 7-8	Grade Span Supplemental Concentration  \$ 842 \$ 1,606 \$ 2,026 \$ 1,477 1,863 1,520 1,918	m	Base Grade Span Supplem \$ 8,552 \$ 889 \$ 8,681 8,938
Grades 9-12 Subtract Necessary Small School ADA and Funding Total Base, Supplemental, and Concentration Grant NSS Allowance	\$ 6,7	10,045 268 1,268 2,268 5,164,247 \$ 6,395,447 \$	10,357 269 1,889 2,341 \$ 29,449,893 \$ 1,141,387 \$ 5,439,237 \$ 6,740,921 \$
TOTAL BASE	3,304,74 \$ 28,715,220 \$ 1,114,688 \$ 5,362,224 \$ 6,763,037 \$ 41,955,169	3,141.18 \$ 27,972,726 \$ 1,085,604 \$ 5,164,247 \$ 6,395,447 \$ 40,618,024	3,207.31 \$ 29,449,893 \$ 1,141,987 \$ 5,439,237 \$ 6,740,921 \$ 42,772,038
Targeted instructional Improvement Block Grant Home-to-School Transportation Formal School District Bus Replacement Program	\$ 722,511 161,665	\$ 722,511 161,865	\$ 722,511 161,865
ECONOMIC RECOVERY TARGET PAYMENT  LCFF ENTITLEMENT	\$ 42,839,545	\$ 41,502,400	\$ 43,656,414
STATE AID CALCULATION Miscellaneous Adjustments Adjusted LCFF Entitlement Local Revenue (enclaing Rbx) Gross State Aid	42,839,545 (6,280,270) \$ 36,549,275	41,502,400 (6,290,20) \$ 35,212,130	43,656,414 (6,290,270) \$ 37,366,144
MINIMUM STATE AID CALCULATION 2012-13 RL/Charter Gen BG adjusted for ADA	12-13 hate 2021-22 ADA N/A \$ 6,144,28 3,304,74 \$ 20,305,223	N/A \$ 6,144.28 3,141.18 \$ 15,300,259	12-13 Rate 2023-24 ADA N/A \$ 6,144.28 3,207.31 \$ 19,706,580
Autz-ta 1872 sulvovance (peticitied) Minimum State Aid Adjustments Less Current Vera Property Tassérfin-Leu Subrotal State Aid for Historical RIL/Charter General BG Categorical Yunding from 2012-13 net of fair share reduction Charter School Categorical Block Grant adjusted for ADA Minimum State Add Guanannee Before Proration Factor Minimum State Aid Guanannee	(6.290,270) 14,014,953 4,043,519 18,058,472 18,058,472 5,18,058,472 5,18,058,472	(6.230,270) 13,009,988 4,043,519 17,043,508 7,7,743,508	13,416,310 4,043,519 17,459,829 5,17,459,829
CHARTER SCHOOL MINIMUM STATE AID OFFSET LCFF Entitlement Minimum State Aid plus Property Taxes including RDA Offset	* Libraria	A CONTRACTOR OF THE PARTY OF TH	* * *
Minimum State Aid Prior to Offset Total Minimum State Aid with Offset TOTAL STATE AID	\$ 36,549,275	\$ 35,212,130	\$ 37,366,144
ADDITIONAL STATE AID (Additional SA) LCFE Entitlement (before COE transfer, Choice & Charter Supplemental)	\$ \$	- \$ 41502400	\$ 43,656,414
Change Over Prior Year LCFF Entitlement Per ADA	3,272,271	(1,337,145)	2,154,014
Per-ADA Change Over Prior Year Basic Aid Status (school districts only)	8.32% 995 Non-Basic Ald	1.92% 249 Non-Basic Ald	3.03% 400 Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES State Aid Education Protection Account	10 lincrease 3,283,110 \$ 2	(332,180) \$ 2	increase 1,747,693 \$ 2
Property Taxes Net of In-Lieu Transfers Charter In-Lieu Taxes Tota I LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	0,00% 6,280,270 0,00% 3,283,110 5,42,889,545	0.00% - 6,290,270 0.00% - 6,290,270 0.00% (332,180) \$ 41,502,400	0,00% 6,290,270 0,00% 4,21% 1,747,693 \$43,656,414

Summary Lab								
McFarland Unified (73908) - 2021-22 1st Interim Report				2021-22 1st Interim				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	%00'0	5.07%	2.48%	3.11%	3.54%	0.00%	%00.0
Base Grant Proration Factor	×	%00.0	0.00%	%00'0	%00'0	0.00%	%00.0	%00.0
Add-on, ERT & MSA Proration Factor	•0	0.00%	%00'0	0.00%	%00.0	%00.0	%00.0	%00.0
LCFF Entitlement								
Base Grant	\$27,450,533	\$27,344,529	\$28,715,220	\$27,972,726	\$29,449,893	\$30,492,597	\$30,492,597	\$30,492,597
Grade Span Adjustment	1,092,698	1,061,391	1,114,688	1,085,604	1,141,987	1,183,399	1,183,399	1,183,399
Supplemental Grant	5,257,092	5,168,173	5,362,224	5,164,247	5,439,237	5,631,992	5,631,992	5,631,992
Concentration Grant	5,293,342	5,108,805	6,763,037	6,395,447	6,740,921	6,979,805	6,979,805	6,979,805
Add-ons: Targeted Instructional Improvement Block Grant	722,511	722,511	722,511	722,511	722,511	722,511	722,511	722,511
Add-ons: Home-to-School Transportation	161,865	161,865	161,865	161,865	161,865	161,865	161,865	161,865
Add-ons: Small School District Bus Replacement Program	•	.05.	3040	(3)	24	•	ix.	8
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$39,978,041	\$39,567,274	\$42,839,545	\$41,502,400	\$43,656,414	\$45,172,169	\$45,172,169	\$45,172,169
Miscellaneous Adjustments	×	*()	*1	· E	D <b>*</b> 11	(A)	è	11 <b>6</b> 1
Economic Recovery Target Additional State Aid	(a) (b)	* 9	#2 196		to 81	W. W.	ć i	áct ác
Total LCFF Entitlement	39,978,041	39,567,274	42,839,545	41,502,400	43,656,414	45,172,169	45,172,169	45,172,169
LCFF Entitlement Per ADA	\$ 12,010	\$ 11,967 \$	12,963 \$	13,212 \$	13,612 \$	14,084 \$	14,084 \$	14,084
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 30,055,642	\$ 19,251,212	\$ 22,534,322 \$	22,202,141 \$	23,949,834 \$	25,465,589 \$	38,881,899 \$	38,881,899
EPA (for LCFF Calculation purposes)	\$ 3,300,720	\$ 14,025,792	14,014,953	\$ 686'600'81	13,416,310 \$	13,416,310 \$	ı	*1
Local Revenue Sources:		1					0000	מבריסטרי
Property Taxes (Object 8021 to 8089)	\$ 6,637,491	\$ 6,305,400	\$ 6,290,270 \$	\$ 0/77062'9	\$ 0/2/062/9	\$ 0/7,062,0	¢ 0/2/062/9	0/2/062/9
In-Lieu of Property Taxes (Upject Code 8036) Property Taxes net of In-Lieu	(21,0,C1) \$ 6,621,679	\$ 6,290,270	\$ 6,290,270 \$	\$ 0,290,270 \$	\$ 0230,270 \$	\$ 0,290,270 \$	6,290,270 \$	6,290,270
TOTAL FUNDING	39,978,041	39,567,274	42,839,545	41,502,400	43,656,414	45,172,169	45,172,169	45,172,169
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	· ·	<b>6</b> 1	<b>.</b>	'	,	(A, 1)	<b>1</b>	0 10
EPA in Excess to LCFF Funding		A70 523 00	A2 020 EAE	A1 E02 A00	A2 656 A1A	45 177 169	45 172 169	45,172,169
l otal LC+F Entitlement	39,976,041	39,361,214	45,033,343	41,302,400	+T+'000'c+	2014/11/24	12,112,110	CONTRACTOR OF THE PARTY OF THE
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	% 70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.000000000
% of Adjusted Revenue Limit - P-2	16.08698870%	7	70.06785065%				%00000000"0	0.000000000
EPA (for LCFF Calculation purposes)	\$ 3,300,720	\$ 14,025,792	\$ 14,014,953 \$	\$ 686'600'ET	13,416,310 \$	13,416,310 \$	6	
EPA, Current Year (Object Code 8012)	\$ 3,300,720	\$ 14,025,792	\$ 14,014,953 \$	\$ 686'600'51	13,416,310 \$	13,416,310 \$	\$	<u>F</u> 1
(r-2 practire teal Actual)  EPA, Prior Year Adjustment (Object Code 8019)	\$ 49.983.00	\$ 10.435.00	\$ (0.18) \$		•	\$	10	Œ
(P-A less Prior Year Accual)								
Accrual (from Data Entry tab)				ĸ	e l		8	8

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McFarland Unified (73908) - 2021-22 1st Interim Report				202	2021-22 1st Interim				
	2019-20		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					× 1				
Base Grant (Excludes add-ons for TIIG and Transportation )	\$ 28,543	43,231 \$	28,405,920 \$	\$ 806'828'62	\$ 058,330 \$	30,591,880 \$	\$ 366/5/978	\$ 966'529'18	31,675,996
Supplemental and Concentration Grant funding in the LCAP year	\$ 10,550	50,434 \$	10,276,978 \$	12,125,261 \$	11,559,694 \$	12,180,158 \$	12,611,797 \$	12,611,797 \$	12,611,797
Percentage to Increase or Improve Services	36	36.96%	36.18%	40.65%	39.78%	39.82%	39.81%	39.81%	39.81%
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	m	3,475	3,405	3,423	3,423	3,423	3,423	3,423	3,423
COE Enrollment		17	18	18	18	18	18	18	18
Total Enrollment	,	3,492	3,423	3,441	3,441	3,441	3,441	3,441	3,441
Unduplicated Pupil Count	(11)	3,196	3,028	3,048	3,048	3,048	3,048	3,048	3,048
COE Unduplicated Pupil Count		14	11	11	11	11	11	11	11
Total Unduplicated Pupil Count		3,210	3,039	3,059	3,059	3,059	3,059	3,059	3,059
Rolling %, Supplemental Grant	92.0	%0060.	90.9700%	89.8800%	88.8600%	88.9000%	88.9000%	88.9000%	88.9000%
Rolling %, Concentration Grant	92.0	%0060	90.9700%	89.8800%	88.8600%	88.9000%	88.9000%	88.9000%	88.9000%

Summary Tab

1,075.03 1,020.71 1,020.72 1,020.22 1,0	McFarland Unified (73908) - 2021-22 1st Interim Report			20	2021-22 1st Interim				
	South the transport to a transport to the control of the control o	2019-20	2020-21		2022-23	2023-24	2024-25	2025-26	2026-27
1,055.13 1,002.71 1,000.71 1,0	SUMMARY OF LCFF ADA								
Secondary   Seco	Prior Year ADA for the Hold Harmless - ( net of current year charter shift)								
Comparison   Com	Grades TK-3	1,075.03	1,020.71	1,020.71	918.64	29.696	60.066	990.09	60.066
1,000,11   1,000,11	Grades 4-6	766.74	808.22	808.22	727.40	767.81	783.97	783.97	783.97
A	Grades 7-8	539.66	479.98	479.98	431.98	455.98	465.58	465.58	465.58
Second   S	Grades 9-12	929./3	26.878 20 001 c	9/9.95	381.96	930.95	2 100 10	3 100 10	3 190 19
3311.16 12,288.81 12,288.81 12,289.81 12,289.71 13,224.42 13,120.4	ILLEF SUBJOIGN	01.110,0	2,288.90	2,200.00	2,555.51	34.424.6		CT:00T'C	7.00.0
1,000.71 1,0	Combined Subtotal	3,311.16	3,288.86	3,288.86	2,959.97	3,124.42	3,190.19	3,190.19	3,190.19
1,000.11   1,000.12   1,000.13   1,000.14	Current Year ADA								
908.22         908.22         77.40         77.51         37.83.97         783.97<	Grades TK-3	1,020.71	1,020.71	918.64	29.696	60.066	60'066	60'066	60'066
179.288         479.288         479.288         479.288         479.288         479.288         465.288         465.288         465.288         465.288         465.288         465.288         465.288         465.288         465.288         465.288         5,120.19         3,120.19 <th>Grades 4-6</th> <td>808.22</td> <td>808.22</td> <td>727.40</td> <td>767.81</td> <td>783.97</td> <td>783.97</td> <td>783.97</td> <td>783.97</td>	Grades 4-6	808.22	808.22	727.40	767.81	783.97	783.97	783.97	783.97
3,788.86 3,788.86 2,999.97 3,124.42 3,190.19 3,190.19 3,100.19 3,100.19 2,208.86 2,999.97 3,124.42 3,190.19 3,190.19 3,190.19 3,100.19 Cciline No Change (12.89) 3,124.42 3,190.19 3,190.19 3,190.19 3,190.19 2,208.82 1,28	Grades 7-8	479.98	479.98	431.98	455.98	465.58	465.58	465.58	465.58
3,588.66 3,588.66 2,593.97 3,124.42 3,120.13 3,100.13 3,1	Grades 9-12	979.95	979.95	881.96	930.95	950.55	950.55	950.55	950.55
1,1075.03   3,188.86   2,958.87   1,164.44   65.78   8,190.19   3,	LCFF Subtotal	3,288.86	3,288.86	7,959.97	3,124.42	3,190.19	3,190.19	3,190.19	3,190.19
1,007,230    1,000,014   1,000,017   1,0	NSS  Combined Subtotal	3,288.86	3,288.86	2,959.97	3,124.42	3,190.19	3,190.19	3,190.19	3,190.19
Decirie No Charge Decirie Increase Increase No Charge No	Change in LCFF ADA (excludes NSS ADA)	(22,30)	9	(328.89)	164.44	65.78	9	18	*
1,075,613 1,020,71 1,020,72 1,		Decline	No Change	Decline	Increase	Increase	No Change	No Change	No Change
1,075,03         1,000,71	Funded LCFF ADA for the Hold Harmless								
Prior   Prio	Grades TK-3	1,075.03	1,020.71	1,020.71	29"696	60'066	60.066	60.066	60.066
239 66	Grades 4-6	766.74	808.22	808.22	767.81	783.97	783.97	783.97	783.97
Operated         252.73         979.55         978.86         960.55         960.55         950.5	Grades 7-8	539.66	479.98	479.98	455.98	465.58	465.58	465.58	465.58
Prior   Prio	Grades 9-12	929.73	979.95	979.95	930.95	950.55	950.55	950.55	950.55
Operated         2.87         2.87         2.89         2.73         2.73         2.78         0.65	Suproral	5,511.16	3,260.00 Current	5,200.00 Prior	S,124.42 Current	S,130.19 Current	Current	Current	Current
Operated         2.87         2.87         2.58         2.73         2.78         2.78         0.84         0.85									
Prior   Prio	Funded NSS AUA	,	,	,			٠	•	
Prior   Prio	Grades 4.6	0 (0		0 108	7 8		n :s≢		6 24
Prior   Prio	Grades 7-8	10	•	18	Ua:		30	6	
Prior	Grades 9-12	S #0	. 10	8 40	2 60		S #0	÷	41
2.87 2.87 2.89 2.28 2.73 2.78 2.78 2.78 2.78 2.78 2.78 2.78 2.78	Subtotal	96	9		18,	Ť		*	(8)
2.87 2.87 2.58 2.73 2.73 2.73 2.78 2.78 2.78 2.78 2.78 2.78 2.78 2.78		Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
287 287 273 2.78 2.78 2.78 2.78 2.78 2.78 2.78 2.78	NPS, CDS, & COE Operated			*					
0.88         0.88         0.79         0.84         0.85         0.85           13.89         13.89         12.50         13.20         13.47         13.47         13.47           17.64         17.64         17.64         15.88         16.76         17.11         17.11         17.11           1,023.58         1,023.58         1,023.58         921.22         972.40         992.87         992.87         13.47           809.10         809.10         728.19         768.65         784.83         784.83         784.83           993.84         899.10         432.98         465.58         465.58         465.58         465.58           993.84         894.46         944.15         964.02         964.02         964.02         964.02           3,06.50         1,023.29         97.45         94.15         964.02         964.02         964.02           7,67.62         809.10         1,023.29         97.41         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31         3,207.31 </td <th>Grades TK-3</th> <td>2.87</td> <td>2.87</td> <td>2.58</td> <td>2.73</td> <td>2.78</td> <td>2.78</td> <td>2.78</td> <td>2.78</td>	Grades TK-3	2.87	2.87	2.58	2.73	2.78	2.78	2.78	2.78
13.89 13.89 12.50 13.20 13.47 13.48	Grades 4-6	0.88	0.88	0.79	0.84	0.85	0.85	0.85	0.85
13.89       13.89       13.89       12.50       13.47       13.47       13.47         17.64       17.64       15.88       16.76       17.11       17.11       17.11       17.11         1,023.58       1,023.58       1,023.58       921.22       972.40       992.87       992.87       992.87         809.10       809.10       728.19       768.65       784.83       784.83       784.83       784.83         993.84       993.84       894.46       944.15       964.02       964.02       964.02       964.02         1,077.90       1,023.58       1,023.29       972.40       992.87       992.87       992.87         767.62       809.10       809.01       768.65       784.83       784.83       784.83         767.62       809.10       809.01       768.65       784.83       784.83       784.83         943.62       943.62       993.84       992.45       994.15       964.02       964.02         943.62       993.84       992.45       944.15       964.02       964.02       964.02         943.62       993.84       992.45       944.15       964.02       964.02       964.02         943.62       993.8	Grades 7-8	198			# 6	9	3+ <b>(</b>		34 °C
1,023.58 1,023.58 921.22 972.40 992.87 992.87 992.87 992.87 809.10 809.10 728.19 768.65 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.83 784.02 993.84 993.84 993.84 993.84 993.84 993.87 992.87 992.87 992.87 992.87 992.87 992.87 992.87 992.87 775.62 809.10 775.98 745.98 784.83 784.8	Grades 9-12	13.89	13.89	12.50	13.20	13.4/	13.4/	13.47	13.47
1,023.58         1,023.58         922.122         972.40         992.87         992.87         992.87           809.10         809.10         728.19         768.65         784.83<	Subtotal	17.64	17.54	15.88	10.70	17.11	11./1	17.11	TT:/T
1,023.58     1,023.58     1,023.58     921.22     972.40     992.87     992.87     992.87     992.87     992.87       809.10     809.10     728.19     768.65     784.83     784.83     784.83     784.83     784.83       993.84     993.84     993.84     994.15     964.02     964.02     964.02       3,306.50     3,306.50     2,975.85     3,141.18     3,207.31     3,207.31     3,207.31       1,077.90     1,023.58     1,023.29     972.40     992.87     992.87     992.87       767.62     809.10     809.01     768.65     784.83     764.83     784.83       539.66     479.08     479.08     479.98     455.58     465.58     465.58       943.62     993.84     992.45     944.15     964.02     964.02     964.02       3,328.80     3,306.50     3,306.74     3,141.18     3,207.31     3,207.31     3	ACTUAL ADA (Current Year Only)								
809.10         728.19         786.65         784.83         784.02         964.02         964.02         964.02         964.02         964.02         964.02<	Grades TK-3	1,023.58	1,023.58	921.22	972.40	992.87	992.87	992.87	992.87
479.98       479.98       479.98       455.98       465.58       464.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02       964.02	Grades 4-6	809.10	809.10	728.19	768.65	784.83	784.83	784.83	/84.83
993.84     994.46     994.15     964.02     964.02     964.02     964.02       3,306.50     3,306.50     2,975.85     3,141.18     3,207.31     3,207.31     3,207.31     3,207.31       1,077.90     1,023.58     1,023.29     972.40     992.87     992.87     992.87       767.62     809.10     809.10     768.65     784.83     784.83     784.83       539.66     479.98     479.98     455.98     465.58     465.58       943.62     992.45     943.15     964.02     964.02     964.02       22.30     3,306.50     3,304.74     3,141.18     3,207.31     3,207.31     3	Grades 7-8	479.98	479.98	431.98	455.98	465.58	465.58	465.58	465.58
3,306.50     3,306	Grades 9-12	993.84	993.84	894.46	944.15	964.02	964.02	964.02	964.02
1,077.90     1,023.58     1,023.29     972.40     992.87     992.87     992.87       767.62     809.10     809.01     786.55     784.83     784.83     784.83       539.66     479.98     479.98     455.98     465.58     465.58     465.58       943.62     992.45     944.15     964.02     964.02     964.02       3,328.80     3,306.50     3,304.74     3,141.18     3,207.31     3,207.31     3	Total Actual ADA	3,306.50	3,306.50	2,975.85	3,141.18	3,207.31	3,207.31	3,207.31	3,207.31
1,077.50 1,023.29 1,024.0 592.67 592.	IOIAL FUNDED ADA	4 00	4	0000	04 050	000	70 000	70 000	70 000
539.66     479.88     479.98     455.98     465.58     465.58     465.58       943.62     992.45     944.15     964.02     964.02     964.02       3,328.80     3,306.50     3,304.74     3,141.18     3,207.31     3,207.31     3       22.30     328.89	Grades IK-3	1,077.90 767.62	1,023.58 809.10	1,023.29 809.01	768.65	784.83	784.83	784.83	784.83
943.62 993.84 992.45 944.15 964.02 964.02 964.02 <b>3,328.80 3,306.50 3,304.74 3,141.18 3,207.31 3,207.31 3</b>	Grades 7-8	539.66	479.98	479.98	455.98	465.58	465.58	465.58	465.58
3,328.80 3,306.50 3,304.74 3,141.18 3,207.31 3,207.31 3,207.31 22.30 328.89	Grades 9-12	943.62	993.84	992.45	944.15	964.02	964.02	964.02	964.02
22.30 - 328.89	Total	3,328.80	3,306.50	3,304.74	3,141.18	3,207.31	3,207.31	3,207.31	3,207.31
	Funded Difference (Funded ADA less Actual ADA)	22,30	*	328.89		362	*	36	90

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McEarland Hnified (73908) - 2021-22 1ct Interim Renort				2021	2021-22 1st Interim				ľ
אורו שושות חווווכת (/ 2006) - 2027. על דיאר ווויכוווו ווכלימור	2019-	20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA		ı	ı						
Grades TK-3	ν, •	11,646 \$							13,668
Grades 4-6	v> •		10,646 \$	11,554 \$	11,768 \$	12,137 \$	12,567 \$	12,567 \$	12,567
Grades 9-12	<b>Դ •</b> Λ-	13,110 \$		14,145 \$	14,406 \$	14,857 \$	15,384 \$	15,384 \$	15,384
Base Grants									
Grades TK-3	∙o∙ •	7,702 \$	7,702 \$	\$ 6008	8,294 \$				8,855
Grades 4-6	<b>^</b> √	7,818 5	8,050 8	8,215 \$	8,419 ×	8,681	8,988 5	8,988 >	8,988
Grades 9-12	۰ ۷۰			805	10,045 \$				10,724
Grade Span Adjustment	40	_							921
Grades 9-12	<b>.</b> ◆^	243 \$	243 \$	255 \$	261 \$	269 \$	279 \$	\$ 525	279
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	φ.		8,503 \$						9,776
Grades 4-6	oγ			8,215 \$	8,419 \$	8,681 \$	\$,988 5	8,988 5	8,988
Grades 9-12	ሱ <b>፥</b> ‹›	9,572 \$	9,572 \$	10,057 \$	10,306 \$		11,003 \$	11,003 \$	11,003
Prorated Base Grants									
Grades TK-3	-ΛԴ-								8,855
Grades 4-6	<b>₩</b>	7,818 \$	7,818 \$	8,215 \$	8,419 \$	8,681 \$	8,988 5	\$ 886,8	8,988
Grades 9-12	ሱ <b>ፈ</b> ን	6,030 3		9,802 \$	10,045 \$			10,724 \$	10,724
	•								
Prorated Grade Span Adjustment Grades TK-3	v	801 \$	801 \$	\$ 678	863 \$	\$ 688			971
Grades 9-12	• •		243 \$	255 \$	261 \$	269 \$	279 \$	\$ 522	279
Supplemental Grant		20%	70%	70%	70%	70%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					,				
Grades TK-3	ν	1,701 \$							1,955
Grades 4-6	иv	1,564 \$	1,564 \$	1,643 \$	1,684 \$	1,736 \$	1,798 \$	1,798 \$	1,798
Grades 9-12	<b>&gt;</b>	1,914 \$	1,914 \$	2,011 \$					2,201
Actual - 1.00 ADA, Local UPP as follows:		92.09%							88.90%
Grades TK-3	<b>‹</b> › ‹	1,566 \$	1,547 \$	1,606 \$	1,627 \$	1,679 \$	1,738 \$	1,738 \$	1,738
Grades 4-6	<b>^</b> •	1,440 >	1,422 \$	1,4// \$	1,496 > 1540 <	1,543 \$		1,598 >	1,536
Grades 9-12	· 4>								1,956
Concentration Grant (>55% population)		20%	20%	%59	%59	%59	%59	%59	%59
Maximum - 1.00 ADA, 100% UPP Grades TK-3	٠	4,252 \$	4,252 \$	\$ 808 \$	5,952 \$	6,137 \$	6,354 \$		6,354
Grades 4-6	• ◆^-		3,909 \$	5,340 \$	5,472 \$	5,643 \$	5,842 \$	5,842 \$	5,842
Grades 7-8	\$	4,025 \$		-					6,015
Grades 9-12	<b>↔</b>	4,786 \$	4,786 \$	6,537 \$	\$ 669'9	\$ 206'9	7,152 \$	7,152 \$	7,152
Actual - 1.00 ADA, Local UPP >55% as follows:	,								33.9000%
Grades TK-3	<b>"</b>	1,577 \$		2,026 \$	2,015 \$	2,080 \$	2,154 \$	2,154 \$	2,154
Grades 4-0	Դ <b>•</b>			1,003					2,201
Grades 9-12	ኁ •^›	1,775 \$	1,722 \$		2,268 \$	2,341 \$	2,425 \$	2,425 \$	2,425

ברא ופט										
McFarland Unified (73908) - 2021-22 1st Interim Report					202	2021-22 1st Interim				
EDUCATION PROTECTION ACCOUNT										
Certification Period-	Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT A-1 Total ADA for EPA Minimum A-2 Minimum Funding per ADA A-3 EPA Minimum Funding (A-1 * A-2)	3,328.80 \$ 200 \$ 665,760	3,306.50 \$ 200 \$ 661,300	3,306.50 \$ 200 \$ 661,300	3,304.74 \$ 200 \$ 660,947	3,304.74 5 200 \$ 660,947	3,141,18 200 \$ 6 628,235 \$	3,207.31 200 \$ 641,461 \$	3,207.31 200 641,461	\$ 200 \$	200
EPA PROPORTIONATE SHARE CAP Adjusted Total Revenue Limit Current Year Adjusted NSS allowance	\$ 20,453,079	٠. بر د د د	\$ 20,316,062	\$ 20,305,223	\$ 20,305,223 \$	5 19,300,259	\$ 19,706,580 \$	19,706,580	\$ 19,706,580 \$	19,706,580
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA B-13 Local Revenue/In-Lieu of Property Taxes B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ 20,453,079 \$ 6,621,679 \$ 13,831,400	\$ 20,316,062 \$ 6,290,270 \$ 14,025,792	\$ 20,316,062 \$ 6,290,270 \$ 14,025,792	\$ 20,305,223 \$ 6,290,270 \$ 14,014,953	\$ 20,305,223 \$ 6,290,270 \$ 14,014,953	\$ 19,300,259 \$ \$ 6,290,270 \$ \$ 13,009,989 \$	5 19,706,580 \$ 6,290,270 \$ 13,416,310 \$	19,706,580 6,290,270 13,416,310	\$ 19,706,580 \$ \$ 6,290,270 \$ \$ 13,416,310 \$	19,706,580 6,290,270 13,416,310
EPA PROPORTIONATE SHARE C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification) C-3 EPA Proportionate Share (C-1 * C-2)	\$20,453,079 N/A \$ 3,300,720	\$ 20,316,062 70.06785065% \$ 14,235,028	\$20,316,062 N/A \$ 14,235,028	\$20,305,223 70.06785065% \$ 14,227,434	\$20,305,223 N/A \$ 14,227,434	\$19,300,259 70.06785065% \$ 13,523,276 \$	\$19,706,580 70.06785065% \$ 13,807,977 \$	\$19,706,580 70.06785065% 13,807,977	\$19,706,580	\$19,706,580
EPA ENTITLEMENT  D-1 EPA Entitlement (if C-3 < B-14, then C-3, else B-14); (if C-3 and B-14 < A-3, then A-3)	\$ 3,300,720	\$ 14,025,792	\$ 14,025,792	\$ 14,014,953	\$ 14,014,953	\$ 13,009,989	\$ 13,416,310 \$	13,416,310	v,	
D-2 Miscellaneous Adjustments *** D-3 Adjusted EPA Entitlement (D-1 + D-2)	3,300,720	14,025,792	14,025,792	14,014,953	14,014,953	13,009,989	13,416,310	13,416,310	· "	•
D-4 Prior Year Annual Adjustment D-5 P2 Entitlement Net of PY Adjustment	N/A N/A	\$10,435 \$14,036,227	N/A N/A	\$ (0) \$ 14,014,953	N/A N/A	13,009,989	13,416,310	13,416,310	031 a	ofio a
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification) Adjusted EPA Allocation (used to calculate LCFF Revenue)	16.13801139% N/A	70.06785065% \$ 14,025,792	70.06785065% N/A	70.06785065% \$ 14,014,953	70.06785065% N/A	70.06785065% 13,009,989	70.06785065% 13,416,310	70.06785065% 13,416,310	0.000000000	%00000000000

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	Offication	sted/Restricted				
	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols, E-C/C)	2023-24 Projection (E)
Description Land 2 is Column Cond Fig.	Codes	(A)	(b)	(C)	(6)	12/
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted) A, REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	43,001,975.89	-3.49%	41,502,400.00	5.19%	43,656,414,00
2. Federal Revenues	8100-8299	17,363,723.30	-24_38%	13,131,261.00	-75.97%	3,155,996.00
3. Other State Revenues	8300-8599	5,069,617.20	-73,36%	1,350,431.00	0.00%	1,350,431,00
4. Other Local Revenues	8600-8799	2,811,431.06	-6.03%	2,641,940,00	0.00%	2,641,940.00
5. Other Financing Sources				0.00	0.000/	0.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00		58,626.032,00	-13.34%	50,804,781.00
6. Total (Sum lines A1 thru A5c)		68,246,747.45	-14.10%	38,020.032,00	-13,3470	30,004,781,00
B. EXPENDITURES AND OTHER FINANCING USES	1					
I. Certificated Salaries	- 1			10 221 (07 20		19,105,291,42
a. Base Salaries	1		-	19,321,607,20	-	286,579,38
b. Step & Column Adjustment	1		-	289,824,11	-	0.00
c. Cost-of-Living Adjustment			-	0.00	-	
d. Other Adjustments				(506,139,89)	1.500/	0,00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	19,321,607.20	-1.12%	19,105,291,42	1,50%	19,391,870,80
2. Classified Salaries						- (0) 0(0 0)
a. Base Salaries				7,216,001,55	-	7,631,869.94
b. Step & Column Adjustment				173,184,03	-	183,164.88
c. Cost-of-Living Adjustment	1			0.00	1	0,00
d. Other Adjustments				242,684.36		0,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,216,001,55	5,76%	7,631,869.94	2.40%	7,815,034,82
3. Employee Benefits	3000-3999	12,499,563.03	7.43%	13,428,396,00	3.46%	13,893,286,00
4. Books and Supplies	4000-4999	5,243,921.05	-9,15%	4,763,920.00	-17.61%	3,925,058,00
5. Services and Other Operating Expenditures	5000-5999	7,839,880,96	-7.25%	7,271,813.00	-13,68%	6,277,226,00
6. Capital Outlay	6000-6999	19,510,746,94	-53.96%	8,982,934.00	-82,71%	1,552,980,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,764,072,00	-15.42%	1,492,000.00	2,90%	1,535,260,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(145,882,47)	-215,29%	168,190,00	0.00%	168,190,00
9. Other Financing Uses						*** ***
a. Transfers Out	7600-7629	500,000,00	0,00%	500,000,00	0,00%	500,000_00
b. Other Uses	7630-7699	0,00	0,00%	0.00	0,00%	0.00
10. Other Adjustments				0.00		0_00
11. Total (Sum lines B1 thru B10)		73,749,910.26	-14.11%	63,344,414.36	-13.08%	55,058,905,62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,503,162.81)		(4,718,382,36)		(4,254,124.62
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,174,707,64		14,671,544.83		9,953,162.47
2. Ending Fund Balance (Sum lines C and D1)		14,671,544,83		9,953,162,47	-	5,699,037.85
3. Components of Ending Fund Balance (Form 011)						0.00
a. Nonspendable	9710-9719	0.00		0.00	-	0.00
b. Restricted	9740	2,565,653.10		3,137,568.10	-	947,225.42
c. Committed						_
Stabilization Arrangements	9750	0,00		0.00		0_00
2. Other Commitments	9760	1,560,701,00		1,560,701.00	-	1,560,701_00
d. Assigned	9780	602,889,73		602,889.73		602,889.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,942,301,00		4,652,003.64		2,588,221.70
2. Unassigned/Unappropriated	9790	0.00		0.00		0,00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,671,544.83		9,953,162,47		5,699,037.85

Description	Object Codes	Projected Year Totals (Form 011) — (A)	% Change (Cols, C-A/A) (B)	2022-23 Projection (C)	% Change (Cols, E-C/C) (D)	2023-24 Projection (E)
E_AVAILABLE RESERVES (Unrestricted except as noted)	00440					
I. General Fund						
a. Stabilization Arrangements	9750	0,00		0,00		0.00
b. Reserve for Economic Uncertainties	9789	9,942,301,00		4,652,003.64		2,588,221.70
c_ Unassigned/Unappropriated	9790	0,00		0,00		0,00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0,00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a, Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	436,226,46		436,226,46		436,226.4
c. Unassigned/Unappropriated	9790	0,00		0,00		0.00
3, Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,378,527,46		5,088,230.10		3,024,448.1
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14,07%		8,03%		3,49
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546,						
2. Special education pass-through funds		0.00		0.00		0,0
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)      District ADA		0.00		0.00		0,0
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)      District ADA		0.00		3,288,86		
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)      District ADA     Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves						3,288.8
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves  Expenditures and Other Financing Uses (Line B11)	r projections)	3,288.86		3,288,86		3,288,8 55,058,905
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves  Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1ace, Total Expenditures and Other Financing Uses)	r projections)	3,288.86 73,749,910.26		3,288,86		3,288,8 55,058,905,6 0,0
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	r projections)	3,288.86 73,749,910.26 0,00		3,288,86 63,344,414,36 0,00		3,288,8 55,058,905,6 0,0
2. Special education pass-through funds     (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA     Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ente 3. Calculating the Reserves     a. Expenditures and Other Financing Uses (Line B11)     b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a e. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)     d. Reserve Standard Percentage Level	r projections)	3,288.86 73,749,910,26 0,00 73,749,910,26		3,288,86 63,344,414,36 0,00		3,288,8 55,058,905,6 0.0 55,058,905.6
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	r projections)	3,288.86 73,749,910.26 0,00 73,749,910.26		3,288,86 63,344,414.36 0,00 63,344,414.36		3,288,8 55,058,905.6 0.0 55,058,905.6
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	r projections)	3,288.86 73,749,910,26 0,00 73,749,910,26		3,288,86 63,344,414.36 0,00 63,344,414.36		3,288,8 55,058,905,6 0.0 55,058,905.6
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	r projections)	3,288.86 73,749,910.26 0,00 73,749,910.26 3% 2,212,497.31		3,288.86 63,344,414.36 0,00 63,344,414.36 3% 1,900,332,43		3,288,8 55,058,905,6 0,0 55,058,905,6
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)	r projections)	3,288.86 73,749,910.26 0,00 73,749,910.26 3% 2,212,497.31		3,288,86 63,344,414.36 0,00 63,344,414.36 1,900,332,43		3,288,8 55,058,905,6 0,0 55,058,905,6 1,651,767,1
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ente 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	r projections)	3,288.86 73,749,910.26 0,00 73,749,910.26 3% 2,212,497.31		3,288.86 63,344,414.36 0,00 63,344,414.36 3% 1,900,332,43		3,288, 55,058,905, 0,1 55,058,905, 1,651,767

		Jnrestricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C a						
current year - Column A - is extracted)	ind E,					
A. REVENUES AND OTHER FINANCING SOURCES				11 502 100 00	5.19%	43,656,414,00
1. LCFF/Revenue Limit Sources	8010-8099	43,001,975.89	-3_49% -100_00%	41,502,400.00	0.00%	43,636,414,00
2 Federal Revenues	8100-8299 8300-8599	29,783,98 638,902,95	0.00%	638,903.00	0.00%	638,903,00
Other State Revenues     Other Local Revenues	8600-8799	169,491,06	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources	0000					
a. Transfers In	8900-8929	0,00	0,00%	0,00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00% 5.00%	(3.976,904.00)
c. Contributions	8980-8999	(3,607,169,51)	5.00%	(3,787,528,00)	5,12%	40,318,413.00
6. Total (Sum lines A1 thru A5c)		40,232,984.37	-4,67%	38,353,775.00	3,1270	40,116,415.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						15,871,062,42
a. Base Salaries			-	15,636,514.70	-	238,065,94
b. Step & Column Adjustment	l		-	234,547,72	-	
c. Cost-of-Living Adjustment				0.00	-	0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	15,636,514,70	1,50%	15,871,062,42	1.50%	16,109,128.36
2. Classified Salaries						
a. Base Salaries				5,009,628,85		5,129,859,94
b. Step & Column Adjustment				120,231.09		123,116,64
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments	1			0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,009,628.85	2,40%	5,129,859,94	2,40%	5,252,976,58
3. Employee Benefits	3000-3999	9,885,530.71	9,56%	10,830,947.00	3,48%	11,207,887,00
4. Books and Supplies	4000-4999	3,104,248,11	0,00%	3,104,248,00	0,00%	3,104,248.00
5. Services and Other Operating Expenditures	5000-5999	5,017,750.57	0.00%	5,017,751,00	0,00%	5,017,751.00
	6000-6999	7,147,681,00	-50,29%	3,552,980,00	-56,29%	1,552,980.00
6. Capital Outlay	7100-7299, 7400-7499		-86.27%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7300-7399	(971,924,06)		(412,776.00)	0.00%	(412,776.00
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	1300-1377	(371,321,00)				
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000,00	0.00%	500,000,00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,693,501.88	-4.49%	43,644,072.36	-2.89%	42,382,194,94
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,460,517.51)		(5.290,297.36)		(2,063,781.94
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,566,409,24		12,105,891.73		6,815,594_37
2. Ending Fund Balance (Sum lines C and D1)		12,105,891-73		6,815,594,37		4,751,812,43
3. Components of Ending Fund Balance (Form 011)	9710-9719	0.00		0.00		0,00
a. Nonspendable	9740					
b. Restricted	7740					
c. Committed	9750	0.00		0.00		0,00
1. Stabilization Arrangements	9760	1,560,701.00		1,560,701.00		1,560,701.00
2, Other Commitments		602,889.73		602,889.73	1	602,889,73
d. Assigned	9780	002,007,73		002,007,73		
e. Unassigned/Unappropriated	9789	9,942,301.00		4,652,003.64		2,588,221.70
I. Reserve for Economic Uncertainties		0.00	1	0.00	1 (	0,0
2. Unassigned/Unappropriated	9790	0.00		5,00		
f. Total Components of Ending Fund Balance		12 105 901 73		6.815,594.37		4.751.812.4
(Line D3f must agree with line D2)		12,105,891.73		0,010,01		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1, General Fund						
a. Stabilization Arrangements	9750	0,00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,942,301.00		4,652,003.64		2,588,221.70
c. Unassigned/Unappropriated	9790	0,00		0,00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
Special Reserve Fund - Noncapital Outlay (Fund 17)     a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	436,226,46		436,226.46		436,226,46
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,378,527.46		5,088,230.10		3,024,448.16

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

	Ke	estricted				
Dona intina	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A)	2022-23 Projection (C)	% Change (Cols, E-C/C) (D)	2023-24 Projection (E)
Description	Codes	- (//	100			
(Enter projections for subsequent years I and 2 in Columns C and E; current year - Column A - is extracted)	1					
A. REVENUES AND OTHER FINANCING SOURCES	1					
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	17.333,939.32	-24.25%	13.131,261.00 711.528.00	-75.97% 0.00%	3,155,996,00 711,528,00
3. Other State Revenues	8300-8599 8600-8799	4,430,714.25 2,641,940.00	-83.94% 0.00%	2,641,940.00	0.00%	2,641,940,00
Other Local Revenues    Other Financing Sources	8000-8777	2,041,710,00	0,0070			
a. Transfers In	8900-8929	0.00	0,00%	0.00	0.00%	0,00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	3,976,904.00
c. Contributions	8980-8999	3,607,169.51	5.00%	3,787,528,00	5.00%	10,486,368,00
6. Total (Sum lines A1 thru A5c)		28,013,763.08	-27.63%	20,272,257,00	-48,27%	10,460,306,00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						3,234,229,00
a. Base Salaries			-	3,685,092,50	-	48,513,44
b. Step & Column Adjustment			-	55,276.39		0.00
c. Cost-of-Living Adjustment	i		-	0.00		0.00
d. Other Adjustments	1			(506,139.89)	1.500/	
e, Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	3,685,092,50	-12,23%	3,234,229,00	1,50%	3,282,742,44
2. Classified Salaries						2 502 010 00
a. Base Salaries			-	2,206,372,70	-	2,502,010,00
b. Step & Column Adjustment			-	52,952,94	-	60,048.24
c. Cost-of-Living Adjustment			-	0,00	-	0.00
d. Other Adjustments	1			242,684,36	2.400/	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,206,372,70	13,40%	2,502,010,00	2,40%	2,562,058,24
3. Employee Benefits	3000-3999	2,614,032,32	-0.63%	2,597,449,00	3,39%	2,685,399,00
4. Books and Supplies	4000-4999	2.139,672,94	-22,43%	1,659,672.00	-50_54%	820,810,00
5. Services and Other Operating Expenditures	5000-5999	2,822,130,39	-20.13%	2,254,062.00	-44.12%	1,259,475.00
6. Capital Outlay	6000-6999	12,363,065,94	-56_08%	5,429,954_00	-100.00%	0,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,400,000,00	3,00%	1,442,000.00	3,00%	1,485,260.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	826,041,59	-29.67%	580,966.00	0,00%	580.966.00
9. Other Financing Uses	7(00.7(20	0.00	0.00%	0.00	0.00%	0.00
a, Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0,0070	0.00		0.00
10. Other Adjustments (Explain in Section F below)	}	28,056,408,38	-29_78%	19,700,342.00	-35,65%	12,676,710,68
11. Total (Sum lines B1 thru B10)		28,030,408,38	-29,7870	17,700,542,00	33,027,0	
C. NET INCREASE (DECREASE) IN FUND BALANCE	1	(42,645,30)		571,915.00		(2.190,342,6
(Line A6 minus line B11)		(42,045,30)		3713713100		
D. FUND BALANCE		2 (00 200 10		2,565,653.10		3,137,568.10
I. Net Beginning Fund Balance (Form 011, line F1e)	+	2,608,298,40	1	3,137,568.10	1 -	947,225.4
2. Ending Fund Balance (Sum lines C and D1)	ł	2,565,653,10	1	3,137,300 10	1	,
3. Components of Ending Fund Balance (Form 011)	9710-9719	0.00		0.00		0.0
a. Nonspendable	9740	2,565,653.10		3,137,568.10		947,225.4
b. Restricted c. Committed	9/40	2,505,055.10			1	
	9750					
1. Stabilization Arrangements	9760					
2. Other Commitments	9780		2			
d. Assigned	7700					
e Unassigned/Unappropriated	9789					
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.0
2. Unassigned/Unappropriated	7770	0,00				
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,565,653.10		3,137,568.10		947,225.4

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

F. ASSUMPTIONS

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

In 2022-23, restricted salaries and benefits were adjusted for funds that expired in 2021-22 and for new ESSER and ELO funds that were expensed in 2022-23.

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-8099	41,285,105.00	41,285,105.00	10,814,147.14	43,001,975.89	1,716,870,89	4.2%
2) Federal Revenue	8100-8299	9,923,644.71	9,923,644.71	2,189,897.54	17,363,723.30	7,440,078.59	75.0%
3) Other State Revenue	8300-8599	5,870,541.32	5,870,541.32	934,800.22	5,069,617.20	(800,924,12)	-13.6%
4) Other Local Revenue	8600-8799	2,344,027,00	2,344,027.00	626,651.19	2,811,431.06	467,404.06	19.9%
5) TOTAL, REVENUES		59,423,318.03	59,423,318.03	14,565,496.09	68,246,747.45		
B. EXPENDITURES							
Certificated Salaries	1000-1999	18,525,582.06	18,525,582.06	5,228,738.38	19,321, <b>607</b> .20	(796,025.14)	-4.3%
,	2000-2999	7,028,536.45	7,028,536.45	1,766,845.54	7,216,001.55	(187,465.10)	-2.7%
2) Classified Salaries	3000-3999	12,151,716.37	12,151,716.37	3,353,186.67	12,499,563.03	(347,846.66)	-2.9%
Employee Benefits     Realize and Supplies	4000-4999	3,727,843.18	3,727,843.18	677,582.16	<b>5,243,9</b> 21.05	(1,516,077. <b>87)</b>	-40.79
Books and Supplies     Services and Other Operating Expenditures	5000-5999	6,701,655.53	6,701,655.53	2,769,531.19	7,839,880.96	(1,138,225.43)	-17.09
	6000-6999	14,699,103.00	14,699,103.00	956,495.36	19,510,746.94	(4,811,643.94)	-32.79
Capital Outlay     Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299 7400-7499	1,764,072.00	1,764,072.00	432,958.05	1,764,072.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(120,347.49	(120,347.49)	(1,176.64)	(145,882.47)	25,534.98	-21.2
9) TOTAL, EXPENDITURES		64,478,161.10	64,478,161.10	15,184,160.71	73,249,910.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	į.	(5,054,843.07	(5,054,843.07)	(618,664.62)	(5,003,162.81)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out	7600-7629	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		(500,000.00	(500,000.00)	0.00	(500,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,554,843.07)	(5,554,843.07)	(618,664.62)	(5,503,162.81)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	20,174,707.64	20,174,707.64		20,174,707.64	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			20,174,707.64	20,174,707.64		20,174,707.64		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d	)		20,174,707.64	20,174,707.64		20,174,707.64		
2) Ending Balance, June 30 (E + F1e)			14,619,864.57	14,619,864.57		14,671,544.83		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0,00		
Stores		9712	0.00	0.00		0,00		
Prepaid Items		9713	0.00	0.00		0.00	or .	
All Others		9719	0.00	0.00		0,00		
b) Restricted		9740	2,608,298.40	2,608,298.40		2,565,653.10		
c) Committed Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments		9760	0.00	0_00		1,560,701.00		
Additional LCAP Supplemental and Co d) Assigned	0000	9760				1,560,701.00		
Other Assignments		9780	796,427.19	796,427.19		602,889.73		
Reserved for instructional materials a	1100	9780	796,427.19					
Reserved for instructional materials a	1100	9780		796,427.19				
Reserved for instructional materials a	n 1100	9780				602,889.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,215,139.02	11,215,139.02		9,942,301.00		
Unassigned/Unappropriated Amount		9790	(0.04	(0.04)	<u> </u>	0.00		_

Description Resource Code	Object es Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description Resource Code  CFF SOURCES	s codes	10/	(0)	(9/		\-\frac{1}{2}	· ·
COPP SOURCES							
Principal Apportionment State Aid - Current Year	8011	27,339,036.00	27,339,036.00	7,663,796.00	22,534,322.00	(4,804,714.00)	-17.69
Education Protection Account State Aid - Current Year	8012	7,657,124.00	7,657,124.00	2,369,846.00	14,014,953.00	6,357,829.00	83.0%
State Aid - Prior Years	8019	0.00	0.00	0.00	155,824.85	155,824.85	Nev
Tax Relief Subventions							
Homeowners' Exemptions	8021	47,301.00	47,301.00	0.00	47,301.00	0.00	0.09
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0,00	0.09
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes			5 000 400 00	04.000.00	5,998,431.00	1.00	0.0
Secured Roll Taxes	8041	5,998,430.00	5,998,430.00	91,069.98	580,958.00	0.00	0.09
Unsecured Roll Taxes	8042	580,958.00	580,958.00	634,558.91	4,081.99	4,081.99	Ne
Prior Years' Taxes	8043	0.00	0.00	2,913.38	99,482.00	0.00	0.09
Supplemental Taxes	8044	99,482.00	99,482.00	54,125.74	99,462.00	0.00	0.0
Education Revenue Augmentation Fund (ERAF)	8045	(726,735.00)	(726,735.00)	0.00	(726,735.00)	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)	8047	305,963.00	305,963.00	0.00	305,963.00	0.00	0.0
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	1,642.41	2,524.05	2,524.05	Ne
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0,00	0.00	0.09
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF (50%) Adjustment	8089	0,00	0.00	0.00	0.00	0.00	0.0
Subtotal, LCFF Sources		41,301,559.00	41,301,559.00	10,817,952.42	43,017,105.89	<b>1.</b> 715,546.89	4.2
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	0.00	0.00	0,00	0.00	0.00	0.0
All Other LCFF			0.00	0,00	0.00	0.00	0.0
Transfers - Current Year All Other	8091	0.00	6234 Thomas	200 000 000 000	(15,130.00)	1,324.00	-8.0
Transfers to Charter Schools in Lieu of Property Taxes	8096	(16,454.00		0.00	0.00	0.00	0.0
Property Taxes Transfers	8097	0.00		0.00	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00		10,814,147.14	43,001,975.89	1,716,870.89	4.2
TOTAL, LCFF SOURCES		41,285,105.00	41,265,105.00	10,014,147.14	40,001,010.00	.,	
FEDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement	8181	583,313.00	583,313.00	(627,602.00)	628,238.00	44,925.00	7.7
Special Education Discretionary Grants	8182	10,229.00	10,229.00	(11,809.00)	11,808.00	1,579.00	15.4
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0
Flood Control Funds	8270	0.00	C11000	0.00	0.00	0.00	
Wildlife Reserve Funds	8280	0.00		0.00	0.00	0.00	0.0
FEMA	8281	0.00		0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources	8287	0.00	0,00	0.00	0.00	0,00	
Title I, Part A, Basic 3010	8290	2,040,654.07	2,040,654.07	355,120.22	2,868,778.22	828,124.15	40.6
Title I, Part D, Local Delinquent Programs 3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title II, Part A, Supporting Effective Instruction 4035	8290	291,391.73	291,391.73	47,129.84	410,695.84	119,304.11	40.9

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student				10.100	11-37			
Program	4201	8290	0,00	0,00	0.00	0,00	0.00	0,0%
Title III, Part A, English Learner Program	4203	8290	273,958.08	273,958.08	115,426,70	287,392.46	13,434.38	4.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	164,679.83	164,679.83	80,541,43	309,762.42	145,082.59	88.1%
Career and Technical Education	3500-3599	8290	45,333.00	45,333.00	0.00	46,887.00	1,554_00	3.4%
All Other Federal Revenue	All Other	8290	6,514,086.00	6,514,086.00	2,231,090.35	12,800,161.36	6,286,075.36	96.5%
TOTAL, FEDERAL REVENUE			9,923,644.71	9,923,644.71	2,189,897.54	17,363,723.30	7,440,078.59	75.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0,00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0,00	0.00	0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0,00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	134,977.00	134,977.00	0.00	134,977.00	0,00	0.09
Lottery - Unrestricted and Instructional Materi	ŧ	8560	683,581.41	683,581.41	(20,043.74)	704,878.02	21,296.61	3.19
Tax Relief Subventions Restricted Levies - Other						0.00	0.00	0.09
Homeowners' Exemptions		8575	0.00			0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	V-200		0.00		0.09
Pass-Through Revenues from State Sources		8587	0.00			0.00	0.00	
After School Education and Safety (ASES)	6010	8590	399,508.20			457,836.39	58,328.19	0.09
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0
Career Technical Education Incentive Grant Program	6387	8590	246,672.46	246,672. <b>46</b>	232,187,44	259,261.84	12,589.38	5.19
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0
Specialized Secondary	7370	8590	0.00	0.00	(26,250.00)	0.00	0.00	0.0
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue	All Other	8590	4,405,802.25	4,405,802.25	748,906.52	3,512,663.95	(893,138.30)	-20.3
TOTAL, OTHER STATE REVENUE			5,870,541.32	5,870,541.32	934,800.22	5,069,617.20	(800,924.12)	-13.6

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	Resource codes	00000	(1-1)	X-7				
ATTENDED AND THE PROPERTY OF T								
Other Local Revenue County and District Taxes								
Other Restricted Levies		2045	0.00	0.00	0.00	0.00	0.00	0.0
Secured Roll		8615	0,00		0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00		0.00	0.00	0.0
Prior Years' Taxes		8617	0,00	0.00	0.00		0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0,00	0.00	0.0
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0
Parcel Taxes Other		8622	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent No	n-LCFF			50220		0.00	0.00	0.0
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0,0
Sales		8631	0.00	0.00	3.00	0.00	0.00	0.0
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8639	0.00	0.00	0.00	0,00	0.00	0.0
All Other Sales			0.00	0.00	12,008.69	0.00	0.00	0.
Leases and Rentals		8650	0.00	0.00	58,489.24	59,102.40	59,102.40	N
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00			
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0,00	0.
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.
Interagency Services		8677	0.00	0.00	0.00	0.00	0,00	0.
Mitigation/Developer Fees		8681	0.00	0,00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	27.12	50,980.66	50,980.66	N
Other Local Revenue						27.5		
Plus: Misc Funds Non-LCFF (50%) Adjust	tment	8691	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues From Local Sou	irces	8697	0.00	0.00	0.00	0.00	0.00	0.
All Other Local Revenue		8699	160,000.00	160,000.00	117,731.14	394,014.00	234,014.00	146.
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0,
Transfers Of Apportionments								
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0,00	0.00	0.
From Districts or Charter Schools From County Offices	6500	8792	2,184,027.00	2000000000	438,392.00	2,307,334.00	123,307.00	5.
From JPAs	6500	8793	0.00		0.00	0.00	0.00	0
ROC/P Transfers	0000	0.00						
From Districts or Charter Schools	6360	8791	0,00	0.00	0.00	0.00	0.00	0.
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	6360	8793	0.00	0.00	0,00	0.00	0.00	0
Other Transfers of Apportionments						0.00	0.00	0
From Districts or Charter Schools	All Other	8791	0.00		0.00	0.00		0.
From County Offices	All Other	8792	0.00		0.00	0.00	0.00	
From JPAs	All Other	8793	0,00	I manage	0.00	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	975 S. C.	0.00	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			2,344,027.00	2,344,027.00	626,651.19	2,811,431.06	467,404.06	19.
			59,423,318.03	59,423,318.03	14,565,496.09	68,246,747.45	8,823,429.42	14.

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
				0.004 808 80	44 004 407 77	(422 377 87)	-2.9%
Certificated Teachers' Salaries	1100	14,381,109.90	1 <b>4,381</b> ,109.90	3,821,638.06	14,804,487.77	(423,377.87)	-14.6%
Certificated Pupil Support Salaries	1200	1,597,544.13	1,597,544.13	485,402.49	1,831,281.71	(233,737.58)	-1.5%
Certificated Supervisors' and Administrators' Salaries	1300	2,319,765.03	2,319,765.03	853,827.79	2,354,675.55	(34,910.52)	-45.8%
Other Certificated Salaries	1900	227,163.00	227,163.00	67,870.04	331,162.17	(103,999.17)	-4.3%
TOTAL, CERTIFICATED SALARIES		18,525,582.06	18,525,582.06	5,228,738.38	19,321,607.20	(796,025.14)	14,37
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	1,829,608.01	1,829,608.01	303,784.36	1,923,293.53	(93,685.52)	-5.1%
Classified Support Salaries	2200	1,640,671.46	1,640,671.46	509,415.16	1,660,912.37	(20,240.91)	-1,2%
Classified Supervisors' and Administrators' Salaries	2300	831,959.61	831,959.61	261,805.47	834,468.66	(2,509.05)	-0.3%
Clerical, Technical and Office Salaries	2400	1,707,568.30	1,707,568.30	495,249.69	1,738,854.42	(31,286.12)	-1.89
Other Classified Salaries	2900	1,018,729.07	1,018,729.07	196,590.86	1,058,472.57	(39,743.50)	-3.9%
TOTAL, CLASSIFIED SALARIES		7,028,536.45	7,028,536.45	1,766,845.54	7,216,001.55	(187,465.10)	-2.7%
EMPLOYEE BENEFITS							
					0.400.000.40	(160 026 46)	-5.19
STRS	3101-3102	3,319,342.73	CONTRACTOR CONTRACTOR	801,570.81	3,489,269.19	(169,926.46)	-1.39
PERS	3201-3202	1,633,188.90		415,448.02	1,655,064.56	(21,875.66)	-2.69
OASDI/Medicare/Alternative	3301-3302	756,153.26		217,470.46	775,644.78	(19,491.52)	-2.19
Health and Welfare Benefits	3401-3402	5,435,839.56	5,435,839.56	1,626,604.23	5,552,181.74	(116,342.18)	-3.5%
Unemployment Insurance	3501-3502	297,688.84	297,688.84	35,003.61	308,240.09	(10,551,25)	-070
Workers' Compensation	3601-3602	264,167.12		76,426,16	273,826.71	(9,659.59)	-3.79
OPEB, Allocated	3701-3702	445,335.96	445,335.96	180,663.38	445,335.96	0,00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		12,151,716.37	12,151,716.37	3,353,186.67	12,499,563.03	(347,846.66)	-2,99
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	845,403.03	845,403.03	108,385.88	973,431.24	(128,028.21)	-15.19
Books and Other Reference Materials	4200	247,663.12	247,663,12	3,438.19	214,318.19	33,344.93	13.5
Materials and Supplies	4300	2,480,777.03	2,480,777.03	457,860.03	3,478,152.90	(997,375.87)	-40.2
Noncapitalized Equipment	4400	154,000.00		107,033.49	576,753.72	(422, <b>753.72)</b>	-274.5
<u> </u>	4700	0.00		864.57	1,265.00	(1,265.00)	Ne
Food TOTAL, BOOKS AND SUPPLIES		3,727,843.18	3,727,843.18	677,582.16	5,243,921.05	(1,516,077.87)	-40.7
SERVICES AND OTHER OPERATING EXPENDITURES							
And the Control of th	5100	0,00	0.00	0.00	0.00	0.00	0.0
Subagreements for Services	5200	114,329.75	0.0000000000000000000000000000000000000	29,813.72	109,561.21	4,768.54	4.2
Travel and Conferences	5300	27,242.00		Settle stage	34,635.14	(7,393.14)	-27.1
Dues and Memberships		366,812,45	o conse	365,746.06	366,812.45	0.00	0.0
Insurance	5400-5450	1,180,000.00			1,206,000.00	(26,000.00)	-2.2
Operations and Housekeeping Services	5500	614,000.00	-100-0000000000000000000000000000000000		1,110,500.20	(496,500.20)	-80.9
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600				0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00		1	23,000.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	23,000.00	23,000.00	0.00	20,000,00		
Professional/Consulting Services and Operating Expenditures	5800	4,260,771.33	4,260,771,33	1,627,444.71	4,867,671.96	(606,900.63)	-14.2
Communications	5900	115,500.00	115,500.00	21,352.33	121,700.00	(6,200.00)	-5.4
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		6,701,655.53	6,701,655.53	2,769,531.19	7,839,880.96	(1,138,225.43)	-17.0

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
			Parameters and		24 505 55	626,678.00	(76,678.00)	-13.99
Land		6100	550,000.00	550,000.00	24,606.66	373,366.00	(76,366.00)	-25.7%
Land Improvements		6170	297,000.00	297,000.00	574,13	18,176,702.94	(4,744,599.94)	-35.39
Buildings and Improvements of Buildings		6200	13,432,103.00	13,432,103.00	904,323.57	10,170,702.54	(4,744,555.54)	-00.07
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0,00	0,00	0.00	0.00	0.00	0.09
Equipment		6400	220,000.00	220,000.00	0.00	234,000.00	(14,000.00)	-6.49
Equipment Replacement		6500	200,000.00	200,000,00	26,991.00	100,000.00	100,000.00	50.09
Lease Assets		6600	0.00	0,00	0.00	0,00	0.00	0.0
TOTAL, CAPITAL OUTLAY			14,699,103.00	14,699,103.00	956,495.36	19,510,746.94	(4,811,643,94)	-32.79
OTHER OUTGO (excluding Transfers of Indire	ect Costs)							
							-	
Tuition					8			
Tuition for Instruction Under Interdistrict Attendance Agreements	Ē1	7110	0.00	0.00	0.00	0.00	0,00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payment	:S						0.00	0.0
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0,00	0.00	0.0
Payments to County Offices		7142	1,450,000.00		353,568,49	1,450,000.00	0.00	0.0
Payments to JPAs		7143	0.00	0,00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0,00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	_0.00	0.00	0.0
Special Education SELPA Transfers of Apport	tionments 6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0,00	0,0
To JPAs  ROC/P Transfers of Apportionments	0000							250
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest		7438	25,606.00	25,606.00	7,878.74	25,606.00	0.00	0.0
Other Debt Service - Principal		7439	288,466.00	288,466.00	71,510.82	288,466.00	0,00	0.0
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		1,764,072.00	1,764,072.00	432,958.05	1,764,072.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(120,347.49	(120,347.49)	(1,176.64)	(145,882.47)	25,534.98	-21.2
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS		(120,347.49	H	(1,176.64)	(145, <b>882</b> .47)	25,534.98	-21.2
TOTAL, EXPENDITURES			64,478,161.10	64,478,161.10	15,184,160,71	73,249,910.26	(8,771,749.16)	-13.6

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Oodes	TO TO THE TOTAL PROPERTY OF THE TOTAL PROPER	1				
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0,00	0.00	0.00	0.00	0.0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT								
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0,00	0.00	0,00	0.00	0.00	0.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0,00	0.00	0.0
To: State School Building Fund/		7613	0.00	0.00	0.00	0,00	0.00	0.0
County School Facilities Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0
To: Cafeteria Fund		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7010	500,000.00	500,000.00	0.00	500,000.00	0.00	0.
OTHER SOURCES/USES								
SOURCES								
oodko20								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.
Proceeds								
Proceeds from Disposal of						2.22	0.00	0.
Capital Assets		8953	0.00	0.00	0.00	0.00	0,00	0.
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.
Long-Term Debt Proceeds			19,0247					
Proceeds from Certificates		8971	0.00	0.00	0.00	0.00	0.00	0.
of Participation		8972	0.00	On your	0.00	0.00	0.00	0.
Proceeds from Leases		8973	0.00		0.00	0.00	0.00	0.
Proceeds from Lease Revenue Bonds		8979	0.00	10000	0.00	0,00	0.00	0.
All Other Financing Sources (c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.
USES Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER FINANCING SOURCES/USE	≣S		-0.000	9 100000 Andrews	Several	-	0.00	0.
(a - b + c - d + e)			(500,000.00	(500,000.00)	0.00	(500,000.00)	0.00	0

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-8099	41,285,105.00	41,285,105.00	10,814,147.14	43,001,975.89	1,716,870.89	4.2%
2) Federal Revenue	8100-8299	0.00	0.00	0,00	29,783.98	29,783,98	New
3) Other State Revenue	8300-8599	650,239,41	650,239.41	(11,854.02)	638,902.95	(11,336,46)	-1.7%
4) Other Local Revenue	8600-8799	0.00	0.00	155,085.57	169,491.06	169,491.06	Nev
5) TOTAL, REVENUES		41,935,344.41	41,935,344.41	10,957,378.69	43,840,153.88		
B. EXPENDITURES							
Certificated Salaries	1000-1999	15,109,108.54	15,109,108.54	3,954,820.49	15,636,514.70	(527,406.16)	-3.5%
Classified Salaries     Classified Salaries	2000-2999	4.842,110.37	4,842,110.37	1,222,767.08	5,009,628.85	(167,518.48)	-3.5%
Classified Galaries     Employee Benefits	3000-3999	9,629,884.85	9,629,884.85	2,702,475.87	9,885,530.71	(255,645.86)	-2.7%
Books and Supplies	4000-4999	2,646,175.03	2,646,175.03	607,524.48	3,104,248.11	(458,073,08)	-17.39
5) Services and Other Operating Expenditures	5000-5999	4,677,391.45	4,677,391.45	1,889,761.93	5,017,750.57	(340,359,12)	-7.3%
6) Capital Outlay	6000-6999	6,513,328.00	6,513,328.00	327,376.88	7,147,681.00	(634,353.00)	-9.79
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	364,072.00	364,072.00	93,003.56	364,072.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(481,789.69)	(481,789.69)	(38,673.55)	(971,924.06)	490,134.37	-101.79
9) TOTAL, EXPENDITURES		43,300,280.55	000000000000000000000000000000000000000	10,759,056.74	45,193,501.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,364,936.14	(1,364,936.14)	198,321.95	(1,353,348.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	500,000.00	500,000.00	0.00	500,000.00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0,00	0.00	0.00	0,00	0.09
3) Contributions	8980-8999	(3,689,906,89	(3,689,906.89)	0.00	(3,607,169.51)	82,737.38	-2.29
4) TOTAL, OTHER FINANCING SOURCES/USES		(4,189,906.89	(4,189,906.89)	0.00	(4,107,169.51)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,554,843.03)	(5,554,843.03)	198,321,95	(5,460,517.51)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	17,566, <b>409.</b> 24	17,566,409.24		17,566,409.24	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0
c) As of July 1 - Audited (F1a + F1b)			17,566,409.24	17,566,409.24		17,566,409.24		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			17,566,409.24	17,566,409.24		17,566,409.24		
2) Ending Balance, June 30 (E + F1e)			12,011,566.21	12,011,566.21		12,105,891.73		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others	51	9719	0.00	0.00		0,00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		1,560,701.00		
Additional LCAP Supplemental and Co	0000	9760				1,560,701.00		
Other Assignments		9780	796,427.19	796,427.19		602,889.73		
Reserved for instructional materials ar	1100	9780	796,427.19					
Reserved for instructional materials ar	1100	9780		796,427.19				
Reserved for instructional materials ar	1100	9780				602,889.73		
e) Unassigned/Unappropriated			ľ					
Reserve for Economic Uncertainties		9789	11,215,139.02	11,215,139.02		9,942,301.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description Resource	Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
Description Resource (	- Out						
Principal Apportionment							1000000
State Aid - Current Year	8011	27,339,036.00	27,339,036.00	7,663,796.00	22,534,322.00	(4,804,714.00)	-17.6%
Education Protection Account State Aid - Current Year	8012	7,657,124.00	7,657,124.00	2,369,846.00	14,014,953.00	6,357,829.00	83.0%
State Aid - Prior Years	8019	0.00	0.00	0.00	155,824.85	155,824.85	New
Tax Relief Subventions Homeowners' Exemptions	8021	47,301.00	47,301.00	0.00	47,301.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes				04.000.00	5,998,431.00	1.00	0.09
Secured Roll Taxes	8041	5,998,430.00	5,998,430.00	91,069.98	580,958.00	0.00	0.0%
Unsecured Roll Taxes	8042	580,958.00	580,958.00	634,558.91	4,081.99	4,081.99	Nev
Prior Years' Taxes	8043	0.00	0.00	2,913.38	99,482.00	0.00	0.09
Supplemental Taxes	8044	99,482.00	99,482.00	54,125.74	99,402.00	0.00	0.07
Education Revenue Augmentation Fund (ERAF)	8045	(726,735.00)	(726,735.00)	0.00	(726,735.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	305,963.00	305,963.00	0.00	305,963.00	0.00	0.09
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	1,642.41	2,524.05	2,524.05	Nev
Miscellaneous Funds (EC 41604)	8081	0.00	0.00	0.00	0.00	0.00	0.09
Royalties and Bonuses	8082	0.00		0.00	0.00	0.00	0.0
Other In-Lieu Taxes	8082	0.00					
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0
Subtotal, LCFF Sources		41,301,559.00	41,301,5 <b>59.00</b>	10,817,952.42	43,017,105.89	1,715,546.89	4.2
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 000	8091	0.00	0.00	0.00	0.00	0.00	0.0
All Other LCFF			0.00	0.00	0.00	0.00	0.0
Transfers - Current Year All Ot		0.00		0.0000000000000000000000000000000000000	(15,130.00)	1,324.00	-8.09
Transfers to Charter Schools in Lieu of Property Taxes	8096	(16,454.00			0.00	0.00	0.0
Property Taxes Transfers	8097	0.00		1270752	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00			43,001,975.89	1,716,870.89	4.2
TOTAL, LCFF SOURCES		41,285,105.00	41,265,105.00	10,014,147.11	10,001,0.000		
FEDERAL REVENUE							2.2
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement	8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00	0.00		-
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0
Flood Control Funds	8270	0.00	0.00	0.00	0,00	0.00	0.0
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
FEMA	8281	0.00	0.00	0.00	0.00	0.00	
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00		-
Title I, Part A, Basic 301	0 8290						
Title I, Part D, Local Delinquent Programs 302							
Title II, Part A, Supporting Effective							
Instruction 403	5 8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	29,783.98	29,783.98	New
TOTAL, FEDERAL REVENUE			0.00	0,00	0.00	29,783.98	29,783.98	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan		2014						
Current Year	6500	8311						
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0,00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00		134,977.00	0.00	0.0%
Mandated Costs Reimbursements		8550	134,977.00		0.00	00000000	(11,336.46)	
Lottery - Unrestricted and Instructional Materi	ials	8560	515,262.41	515,262.41	(11,854.02)	505,825.85	(11,000.40)	
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
	6010	8590						
After School Education and Safety (ASES)	6030	8590						
Charter School Facility Grant	0000							
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						Part
All Other State Revenue	All Other	8590	0.00	0.00	0,00	0.00	0.00	
TOTAL, OTHER STATE REVENUE			650,239.41	650,239.41	(11,854.02	638,902.95	(11,336,46)	-1.79

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	Resource occurs	00000						
Other Local Revenue  County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00		
Secured Roll		8616	0.00	0.00	0.00	0.00		
Unsecured Roll Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0,00	0,00	0.0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent No.	n-LCFF	8629	0.00	0.00	0.00	0,00		
Sales						0.00	0.00	0.0
Sale of Equipment/Supplies		8631	0.00	0.00	3.00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8650	0.00	0.00	12,008.69	59,102.40	59,102.40	1
Interest		8660	0.00	0.00	58,489.24	0.00	0.00	0
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0,00	0.00	0.00	0.00	
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0
Transportation Fees From Individuals		8675	0.00		0.00	0.00	0.00	0
Interagency Services		8677	0.00		0.00	0.00	0.00	0
Mitigation/Developer Fees		8681	0.00	Species	0.00	0.00	0.00	
All Other Fees and Contracts		8689	0.00	0.00	27.12	50,980.66	50,980.66	
Other Local Revenue						0.00	0.00	0
Plus: Misc Funds Non-LCFF (50%) Adjust	tment	8691	0.00		0.00	0.00	0.00	0
Pass-Through Revenues From Local Sou	rces	8697	0.00		0.00	59,408.00	59,408.00	1
All Other Local Revenue		8699	0.00		84,557.52	0.00	0.00	c
Tuition		8710	0.00			0.00	0.00	C
All Other Transfers In		8781-8783	0.00	0,00	0.00	0.00		
Transfers Of Apportionments Special Education SELPA Transfers	6500	8791						
From Districts or Charter Schools From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers	6360	8791						
From Districts or Charter Schools	6360	8792						
From County Offices	6360	8793						
From JPAs Other Transfers of Apportionments	0000	0.50						
Other Transfers of Apportionments  From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0,00	0.00	0
From Districts or Charter Schools  From County Offices	All Other	8792	0.00			0.00	0.00	C
From JPAs	All Other	8793	0.00	20000		0.00	0.00	(
All Other Transfers In from All Others	, 0	8799	0.00		0.00	0.00	0.00	C
TOTAL, OTHER LOCAL REVENUE			0.00		155,085.57	169,491.06	169,491.06	-
								4

Description Reso	Object urce Codes Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries	1100	12,392,326.45	12,392,326.45	3,082,151,77	12,665,846.04	(273,519.59)	-2.29
Certificated Pupil Support Salaries	1200	717,192.42	717,192.42	208,712.74	936,061.71	(218,869.29)	-30.59
Certificated Supervisors' and Administrators' Salaries	1300	1,883,198.67	1,883,198.67	637,046.48	1,911,624.95	(28,426,28)	-1.59
Other Certificated Salaries	1900	116,391.00	116,391.00	26,909.50	122,982.00	(6,591.00)	-5.79
TOTAL, CERTIFICATED SALARIES		15,109,108.54	15,109,108.54	3,954,820.49	15,636,514.70	(527,406,16)	-3.59
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	426,232.88	426,232.88	60,817.56	526,673.38	(100,440.50)	-23.69
Classified Support Salaries	2200	1,061,598.94	1,061,598.94	320,088.16	1,080,061.16	(18,462.22)	-1.79
Classified Supervisors' and Administrators' Salaries	2300	758,174.03	758,174_03	209,300.28	761,305.04	(3,131.01)	-0.49
Clerical, Technical and Office Salaries	2400	1,662,173.40	1,662,173.40	463,502.48	1,667,826.81	(5,653.41)	-0.39
Other Classified Salaries	2900	933,931.12	933,931.12	169,058.60	973,762.46	(39,831.34)	-4.39
TOTAL, CLASSIFIED SALARIES		4,842,110.37	4,842,110.37	1,222,767.08	5,009,628.85	(167,51 <b>8.48)</b>	-3.5%
EMPLOYEE BENEFITS							
STRS	3101-31	02 2,559,911.99	2,559,911.99	638,178,37	2,653,040.56	(93,128.57)	-3.69
PERS	3201-32	02 1,105,626.05	1,105,626.05	303,875.28	1,121,556.75	(15,930.70)	-1.49
OASDI/Medicare/Alternative	3301-33	02 573,389.09	573,389.09	156,060.90	589,855.49	(16,466.40)	-2.9
Health and Welfare Benefits	3401-34	02 4,488,160.37	4,488,160.37	1,341,196.26	4,596,890.33	(108,729.96)	-2.4
Unemployment Insurance	3501-35	02 242,387.09	242,387.09	25,918.17	253,720.78	(11,333.69)	-4.7
Workers' Compensation	3601-36	02 215,074.30	215,074.30	56,583.51	225,130.84	(10,056,54)	-4.7
OPEB, Allocated	3701-37	02 445,335.96	445,335.96	180,663.38	445,335.96	0,00	0.0
OPEB, Active Employees	3751-37	52 0.00	0.00	0.00	0.00	0,00	0.0
Other Employee Benefits	3901-39	0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, EMPLOYEE BENEFITS		9,629,884.85	9,629,884.85	2,702,475.87	9,885,530.71	(255,645.86)	-2.7
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	845,403.03	845,403.03	96,998.88	918,570.24	(73,167.21)	-8.7
Books and Other Reference Materials	4200		64,181.00	3,438.19	26,960.00	37,221.00	58.0
Materials and Supplies	4300	V-2-1 4-1 22	1,633,591.00	405,035.92	1,960,446.00	(326,855.00)	-20.0
Noncapitalized Equipment	4400		103,000.00	102,051.49	198,271.87	(95,271.87)	-92.5
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		2,646,175.03	2,646,175,03	607,524.48	3,104,248.11	(458,073.08)	-17.3
SERVICES AND OTHER OPERATING EXPENDITUR	ES				2 24	- 44	1
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences	5200	85,125.00	85,125.00	25,463.72	65,950.00	19,175.00	22.5
Dues and Memberships	5300	26,742.00	26,742.00	25,146.27	33,886.14	(7,144.14)	
Insurance	5400-54	358,812.45	358,812.45	358,571.06	358,812.45	0.00	0.0
Operations and Housekeeping Services	5500	1,180,000.00	1,180,000.00	421,338.97	1,206,000.00	(26,000.00)	
Rentals, Leases, Repairs, and Noncapitalized Improv	rements 5600	393,000.00		184,621,97	611,653.20	(218,653.20)	40.75
Transfers of Direct Costs	5710	(500.00				0.00	0.0
Transfers of Direct Costs - Interfund	5750	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	2,495,712.00	2,495,712.00	853,267.61	2,602,248.78	(106,536.78)	
Communications	5900	115,500.00	115,500.00	21,352.33	116,700.00	(1,200.00)	-1.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		4,677,391.45	5 4,677,391.45	1,889,761.93	5,017,750.57	(340,359.12)	-7.3

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY							1	
			or have the condition were the extremely and a con-				(04 844 00)	-25.89
Land		6100	250,000.00	250,000.00	22,491.75	314,614.00	(64,614.00)	-21.09
Land Improvements		6170	197,000.00	197,000.00	574.13	238,366.00	(41,366.00)	0.004.003
Buildings and Improvements of Buildings		6200	5,966,328.00	5,966,328.00	304,311.00	6,594,701.00	(628,373.00)	-10.59
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0
			6,513,328.00	6,513,328.00	327,376.88	7,147,681.00	(634,353.00)	-9.7
TOTAL, CAPITAL OUTLAY  OTHER OUTGO (excluding Transfers of Indire	oct Costs)		0,0,0,0,000	THE STATE OF STREET				
THER OUTGO (excluding transfers of mane								
Tuition								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.0
Attendance Agreements State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments	8							
Payments to Districts or Charter Schools	•	7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	50,000.00	50,000.00	13,614.00	50,000.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues			20,40		0.00	0.00	0.00	0.0
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0,00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apport To Districts or Charter Schools	ionments 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0,00	0.00	0.00	0.00	0.00	0,0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service					2722020		0.00	0.0
Debt Service - Interest		7438	25,606.00	***************************************	7,878.74	25,606.00	0.00	0.0
Other Debt Service - Principal		7439	288,466.00		71,510.82	288,466.00		0.0
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		364,072.00	364,072.00	93,003.56	364,072.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	(361,442.20	(361,442.20)	(37,496.91)	(826,041.59)	464,599.39	-128.5
Transfers of Indirect Costs - Interfund		7350	(120,347.49	(120,347.49)	(1,176.64)	(145,882.47)	25,534.98	-21.2
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS		(481,789.69	(481,789.69)	(38,673.55)	(971,924.06)	490,134.37	-101.7
TOTAL, EXPENDITURES			43,300,280.55	43,300,280.55	10,759,056.74	45,193,501.88	(1,893,221.33)	-4.4

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and				0.00	0.00	0.00	0.00	0.09
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0,0
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0,00	0.0
To: State School Building Fund/						0.00	0.00	0.0
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00		0.0
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0
THER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds								
Proceeds from Disposal of Capital Assets	25	8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.
USES								
Transfers of Funds from					0.00	0.00	0.00	0.
Lapsed/Reorganized LEAs		7651	0.00		0.00	0.00	0.00	0.
All Other Financing Uses		7699	0,00		0.00		0.00	0.
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	3.
CONTRIBUTIONS								-
Contributions from Unrestricted Revenues		8980	(3,689,906.89	(3,689,906.89)	0.00		82,737.38	-2.
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.
(e) TOTAL, CONTRIBUTIONS			(3,689,906.89	(3,689,906.89)	0.00	(3,607,169.51)	82,737.38	-2.2
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,189,906.89	(4,189,906.89)	0.00	(4,107,169.51)	82,737.38	-2.0

#### 2021-22 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

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Description Resc	Objection Codes Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-80	99 0.00	0,00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-82	99 9,923,644.71	9,923,644.71	2,189,897.54	17,333,939,32	7,410,294,61	74.7%
3) Other State Revenue	8300-85	99 5,220,301.91	5,220,301.91	946,654.24	4,430,714.25	(789,587.66)	-15,1%
4) Other Local Revenue	8600-87	99 2,344,027.00	2,344,027.00	471,565.62	2,641,940.00	297,913.00	12.79
5) TOTAL, REVENUES		17,487,973.62	17,487,973.62	3,608,117.40	24,406,593.57		
B, EXPENDITURES							
1) Certificated Salaries	1000-19	99 3,416,473.52	3,416,473.52	1,273,917.89	3,685,092.50	(268,618.98)	-7.9%
2) Classified Salaries	2000-29	99 2,186,426.08	2,186,426.08	544,078.46	2,206,372.70	(19,946.62)	-0.9%
3) Employee Benefits	3000-39	99 2,521,831.52	2,521,831.52	650,710.80	2,614,032.32	(92,200,80)	-3.7%
4) Books and Supplies	4000-49	1,081,668.15	1,081,668.15	70,057,68	2,139,672.94	(1,058,004,79)	-97.8%
5) Services and Other Operating Expenditures	5000-59	99 2,024,264.08	2,024,264.08	879,769.26	2,822,130.39	(797,866.31)	-39.4%
6) Capital Outlay	6000-69	99 8,185,775.00	8,185,775.00	629,118,48	12,363,065,94	(4,177,290.94)	-51.0%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-72 7400-74		1,400,000.00	339,954.49	1,400,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	361,442.20	361,442.20	37,496.91	826,041.59	(464,599.39)	-128.59
9) TOTAL, EXPENDITURES		21,177,880.55	21,177,880.55	4,425,103.97	28,056,408.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(3,689,906.93	(3,689,906.93)	(816,986.57)	(3,649,814,81)		
D. OTHER FINANCING SOURCES/USES							
I) Interfund Transfers     a) Transfers In	8900-89	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	529 0.00	0,00	0.00	0.00	0,00	0.09
Other Sources/Uses     a) Sources	8930-8	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7	0.00	0.00	0.00	0.00	0,00	0.09
3) Contributions	8980-8	3,689,906.89	3,689,906.89	0.00	3,607,169.51	(82,737.38)	-2.29
4) TOTAL, OTHER FINANCING SOURCES/USES		3,689,906.89	3,689,906.89	0.00	3,607,169.51		

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Description Resource (	Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(0.04)	(0.04)	(816,986.57)	(42,645.30)		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance     As of July 1 - Unaudited	9791	2,608,298.40	2,608,298.40		2,608,298.40	0.00	0.09
b) Audit Adjustments	9793	0.00	0,00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		2,608,298,40	2,608,298.40		2,608,298.40		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		2,608,298.40	2,608,298.40		2,608,298.40		
2) Ending Balance, June 30 (E + F1e)		2,608,298.36	2,608,298.36		2,565,653.10		
Components of Ending Fund Balance a) Nonspendable	9711	0.00	0.00		0.00		
Revolving Cash	9712	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0.00		
All Others		2,608,298.40			2,565,653.10		
b) Restricted	9740	2,606,298.40	2,000,230.40		2,000,000.10		
c) Committed Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0,00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	(0.04	(0.04)		0.00		

#### 2021-22 First Interim General Fund Restricted (Resources 2000-9999) venue. Expenditures, and Changes in Fund Balance

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CFF SOURCES		V.3/.	\=/-	Vol			
Principal Apportionment State Aid - Current Year	8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019	0,00	0,00	0.00	0.00		
Tax Relief Subventions							
Homeowners' Exemptions	8021	0.00	0.00	0,00	0.00		
Timber Yield Tax	8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00		
County & District Taxes	8041	0.00	0.00	0.00	0.00		
Secured Roll Taxes	8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8043	0.00	0.00	0.00	0.00	1	
Prior Years' Taxes	8044	0.00	0.00	0.00	0.00		
Supplemental Taxes	0044	0.00	0.00				
Education Revenue Augmentation Fund (ERAF)	8045	0,00	0.00	0.00	0.00		
Community Redevelopment Funds					232		
(SB 617/699/1992)	8047	0.00	0.00	0.00	0.00		
Penalties and Interest from	8048	0.00	0.00	0.00	0.00		
Delinquent Taxes	8040	0.00	0,00				
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF		1			0.00		
(50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources		0.00	0.00	0.00	0.00		
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091						
All Other LCFF					0.00	0.00	0.0%
Transfers - Current Year All Other	8091	0.00		0.00	0.00	0.00	0.076
Transfers to Charter Schools in Lieu of Property Taxes	8096	0,00		0.00	0.00	0.00	0.0%
Property Taxes Transfers	8097	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	0.0%
TOTAL, LCFF SOURCES		0.00	0.00	0,00	0.00	0.00	0.07
FEDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0,00	0.0%
Special Education Entitlement	8181	583,313.00	583,313.00	(627,602.00)	628,238.00	44,925.00	7.7%
Special Education Discretionary Grants	8182	10,229.00	10,229.00	(11,809.00)	11,808.00	1,579.00	15.4%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00		
Flood Control Funds	8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00		2000
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic 3010	8290	2,040,654.07	2,040,654.07	355,120.22	2,868,778.22	828,124.15	40.6%
Title I, Part D, Local Delinquent							
Programs 3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective							

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	00000	V.7	\\\				
Title III, Part A, Immigrant Student Program	4201	8290	0,00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	273,958.08	273,958.08	115,426,70	287,392.46	13,434.38	4.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0,00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	164,679.83	164,679.83	80,541.43	309,762.42	145,082,59	88.19
Career and Technical Education	3500-3599	8290	45,333,00	45,333,00	0.00	46,887.00	1,554.00	3.49
All Other Federal Revenue	All Other	8290	6,514,086.00	6,514,086,00	2,231,090.35	12,770,377.38	6,256,291,38	96.0%
TOTAL, FEDERAL REVENUE			9,923,644.71	9,923,644.71	2,189,897.54	17,333,939.32	7,410,294.61	74.79
OTHER STATE REVENUE  Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00 }	0.0
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0
	, iii o alloi	8520	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8550	0.00	0.00	0.00	0,00		
Mandated Costs Reimbursements		8560	168,319.00		(8,189.72)	200,952.07	32,633.07	19,4
Lottery - Unrestricted and Instructional Materi  Tax Relief Subventions  Restricted Levies - Other	1	0000						
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	399,508.20	399,508.20	0.00	457,836.39	58,328,19	14.6
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0
Career Technical Education Incentive Grant Program	6387	8590	246,672.46	246,672.46	232,187.44	259,261.84	12,589.38	5.1
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0
Specialized Secondary	7370	8590	0.00	0.00	(26,250.00)	0.00	0.00	0.0
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0,0
All Other State Revenue	All Other	8590	4,405,802.25	4,405,802.25	748,906.52	3,512,663.95	(893,138.30)	-20.3
TOTAL, OTHER STATE REVENUE			5,220,301.91	5,220,301.91	946,654.24	4,430,714.25	(789,587,66)	-15.1

	Parameter Assess	Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(A)	(6)	(0)	(0)	1-7	
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes	*							
Other Restricted Levies		0045	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8615	0.00	0.00	0.00	0,00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	5.55		3334	
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0,00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds								2755
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent No	on-LCFF				0.00	0.00	0.00	0.0%
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.07
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8634	0.00		0.00	0.00	0.00	0.09
Food Service Sales			0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00		0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00		0.00	0.00	0.00	0.0
Interest		8660			0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0,00	0.00			
Fees and Contracts		8671	0.00	0.00	0.00	0.00		
Adult Education Fees		8672	0.00		0.00	0.00		
Non-Resident Students		8675	0.00		0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8677	0.00		0.00	0.00	0.00	0.0
Interagency Services		8681	0.00		0.00	0.00	0.00	0.0
Mitigation/Developer Fees		8689	0.00		0.00	0.00	0.00	0.0
All Other Fees and Contracts		0009	0.00	0,00				
Other Local Revenue		8691	0,00	0.00	0.00	0.00		
Plus: Misc Funds Non-LCFF (50%) Adjus		8697	0.00			0.00	0.00	0.0
Pass-Through Revenues From Local Sou	urces		160,000.00	No.	C GROSSOWERS	334,606.00	174,606.00	109.1
All Other Local Revenue		8699				0.00	0.00	0.0
Tuition		8710	0.00			0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00			
Transfers Of Apportionments Special Education SELPA Transfers				į.				
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6500	8792	2,184,027.00	2,184,027.00	438,392.00	2,307,334.00	123,307.00	5.6
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers			Valvasia		0.00	0.00	0.00	0.0
From Districts or Charter Schools	6360	8791	0.00			0.00	0.00	0.0
From County Offices	6360	8792	0.00			0.00	0.00	0.0
From JPAs	6360	8793	0.00	0.00	0.00	0.00		
Other Transfers of Apportionments	A II O II	8791	0.00	0.00	0,00	0.00	0,00	0.0
From Districts or Charter Schools	All Other		0.00			0.00	0.00	0.0
From County Offices	All Other	8792		er tee	1	0.00	0.00	0.0
From JPAs	All Other	8793	0.00			0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	50.000.00000000000000000000000000000000		2,641,940.00	297,913.00	12.7
TOTAL, OTHER LOCAL REVENUE			2,344,027.00	2,344,027.00	4/1,505.62	2,041,040.00	257,510,50	· · - · ·
			17,487,973.62	2 17,487,973.62	3,608,117.40	24,406,593.57	6,918,619.95	39.6

	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	(Col B & D)	% Diff (E/B)
Description Resource Codes	Codes	(A)	(B)	(c)	(D)	(E)	(F)
CERTIFICATED SALARIES						1	
Certificated Teachers' Salaries	1100	1,988,783.45	1,98 <b>8.78</b> 3.45	739,486.29	2,138,641.73	(149,858.28)	-7.5%
Certificated Pupil Support Salaries	1200	880,351.71	880,351.71	276,689.75	895,220.00	(14,868,29)	-1.7%
Certificated Supervisors' and Administrators' Salaries	1300	436,566.36	436,566,36	216,781.31	443,050.60	(6,484,24)	-1.5%
Other Certificated Salaries	1900	110,772.00	110,772.00	40,960.54	208,180.17	(97,408.17)	-87.9%
TOTAL, CERTIFICATED SALARIES		3,416,473.52	3,416,473.52	1,273,917.89	3, <b>685,0</b> 92.50	(268,618.98)	-7.9%
CLASSIFIED SALARIES							
72.000							9728
Classified Instructional Salaries	2100	1,403,375.13	1,403,375.13	242,966.80	1,396,620.15	6,754.98	0.5%
Classified Support Salaries	2200	579,072.52	579,072.52	189,327.00	580,851.21	(1,778.69)	-0.3%
Classified Supervisors' and Administrators' Salaries	2300	73,785.58	73,785.58	52,505.19	73,163.62	621.96	0.8%
Clerical, Technical and Office Salaries	2400	45,394.90	45,394.90	31,747.21	71,027.61	(25,632.71)	-56.5%
Other Classified Salaries	2900	84,797.95	84,797,95	27,532.26	84,710.11	87.84	0.19
TOTAL, CLASSIFIED SALARIES		2,186,426.08	2,186,426.08	544,078.46	2,206,372.70	(19,946.62)	-0.9%
EMPLOYEE BENEFITS					1		
	2404 2402	759,430.74	759,430.74	163,392.44	836,228.63	(76,797.89)	-10.19
STRS	3101-3102	527,562.85	527,562.85	111,572.74	533,507.81	(5,944.96)	-1.19
PERS	3201-3202	182,764.17	182,764.17	61,409.56	185,789.29	(3,025.12)	-1.79
OASDI/Medicare/Alternative	3301-3302	947,679.19	947,679.19	285,407.97	955,291.41	(7,612.22)	-0.89
Health and Welfare Benefits	3401-3402	55,301.75		9,085.44	54,519.31	782.44	1.49
Unemployment Insurance	3501-3502	49,092.82		19,842.65	48,695.87	396,95	0.89
Workers' Compensation	3601-3602	0.00		0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00		0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	20.22	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	2,521,831.52		650,710.80	2,614,032.32	(92,200.80)	-3,79
TOTAL, EMPLOYEE BENEFITS		2,021,001.02	ARE MALMAR				
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	11,387.00	54,861.00	(54,861.00)	Ne
Books and Other Reference Materials	4200	183,482.12	183,482.12	0.00	187,358.19	(3,876.07)	-2.1
Materials and Supplies	4300	847,186.03	847,186.03	52,824.11	1,517, <b>706.90</b>	(670,520.87)	-79.1
Noncapitalized Equipment	4400	51,000.00	51,000.00	4,982.00	378,481.85	(327,481.85)	-642.1
Food	4700	0.00	0.00	864.57	1,265.00	(1,265.00)	Ne
TOTAL, BOOKS AND SUPPLIES		1,081,668.15	1,081,668.15	70,057.68	2,139,672.94	(1,058,004.79)	-97.8
SERVICES AND OTHER OPERATING EXPENDITURES							
	5100	0.00	0.00	0.00	0.00	0.00	0.0
Subagreements for Services	5200	29,204.75	0.000		43,611.21	(14,406.46)	-49.3
Travel and Conferences	5300	500.00	The state of the s	20000022		(249.00)	-49.8
Dues and Memberships	5400-5450	8,000.00				0.00	0.0
Insurance	5500	0.00			0.00	0.00	0.0
Operations and Housekeeping Services	5600	221,000.00			<b>498</b> ,847.00	(277,847.00)	-125,7
Rentals, Leases, Repairs, and Noncapitalized Improvements	5710	500.00	1500000			0.00	0.0
Transfers of Direct Costs	5750	0.00				0.00	0.0
Transfers of Direct Costs - Interfund	3730	0.00		1			
Professional/Consulting Services and Operating Expenditures	5800	1,76 <b>5,059</b> .33	1,765,059.33	774,177-10	2,265,423.18	(500,363,85)	CLEST
Communications	5900	0.00	0.00	0.00	5,000.00	(5,000.00)	Ne
TOTAL, SERVICES AND OTHER				879,769.26	2,822,130.39	(797,866.31)	-39.4

Description R	esource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
		2400	200 000 00	300,000.00	2,114.91	312,064.00	(12,064.00)	-4.0%
Land		6100	300,000,00	CONTRACTOR CONTRACTOR	0.00	135,000.00	(35,000.00)	-35.0%
Land Improvements		6170	100,000.00	100,000.00		11,582,001.94	(4,116,226.94)	-55.19
Buildings and Improvements of Buildings		6200	7,465,775.00	7,465,775.00	600,012.57	11,362,001.34	(41110)2520.017	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0,00	0.09
Equipment		6400	220,000.00	220,000.00	0.00	234,000.00	(14,000.00)	-6.49
Equipment Replacement		6500	100,000.00	100,000.00	26,991.00	100,000.00	0,00	0.09
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			8,185,775.00	8,185,775.00	629,118.48	12,363,065.94	(4,177,290.94)	-51.09
OTHER OUTGO (excluding Transfers of Indirect	Costs)						-	
							į	
Tuition Tuition for Instruction Under Interdistrict							See V	725.234
Attendance Agreements		7110	0.00	0.00	0.00	0,00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0,00	0.00	0,00	0.09
Payments to County Offices		7142	1,400,000.00	1,400,000.00	339,954.49	1,400,0 <b>00.00</b>	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues								0261
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	nments 6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0,00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service					0.00	0.00	0.00	0.0
Debt Service - Interest		7438	0.00		0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	20000	55655455375454	1,400,000.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		1,400,000.00	1,400,000.00	339,954.49	1,400,000.00	0.00	7,00
OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS							
Transfers of Indirect Costs		7310	361,442.20	361,442.20	37,496.91	826,041.59	(464,599.39)	-128.5
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INC	DIRECT COSTS		361,442.20	361,442.20	37,496.91	826,041.59	(464,599.39)	-128.5
TOTAL, EXPENDITURES			21,177,880.55	21,177,8 <b>80.5</b> 5	4,425,103.97	28,056,408.38	(6,878,527.83)	-32.5

Description Reso		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
				VatVeno				
From: Special Reserve Fund	8	8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and	,	8914	0.00	0,00	0,00	0.00		
Redemption Fund  Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
						I.		
INTERFUND TRANSFERS OUT				Į.				
To: Child Development Fund		7611	0.00	0.00	0.00	_0.00	0.00	0.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/				0.00	0.00	0.00	0.00	0.0
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0
To: Cafetería Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.00	0,00		
THER SOURCES/USES								
SOURCES								
State Apportionments				0.00	0.00	0.00		
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources								
Transfers from Funds of								0.0
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0,00	0.0
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.00	0,00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0,00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0
USES								
Transfers of Funds from						0.00	0.00	0.0
Lapsed/Reorganized LEAs		7651	0.00	100000		0.00	0.00	0.0
All Other Financing Uses		7699	0.00	1		0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS					****	545407407		
Contributions from Unrestricted Revenues		8980	3,689,906.89	3,689,906.89		3,607,169.51	(82,737.38)	
Contributions from Restricted Revenues		8990	0.00	0.00		0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			3,689,906.89	3,689,906.89	0.00	3,607,169.51	(82,737.38)	-2.2
TOTAL, OTHER FINANCING SOURCES/USES					III	OBODENIE WOOD	(42)	Carra
(a - b + c - d + e)			3,689,906.89	3,689,906.89	0.00	3,607,169.51	82,737.38	-2.3

### Mcfarland Unified Kern County

#### First Interim General Fund Exhibit: Restricted Balance Detail

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2021-22

Resource	Description	Projected Year Totals
5640	Medi-Cal Billing Option	57,441.54
6300	Lottery: Instructional Materials	653,735.64
7085	Learning Communities for School Success P	180,640.49
7425	Expanded Learning Opportunities (ELO) Gra	1,117,330.57
7426	Expanded Learning Opportunities (ELO) Gra	135,927.00
7510	Low-Performing Students Block Grant	61,776.72
9010	Other Restricted Local	358,801.14
Total, Restricted l	- Balance	2,565,653.10

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0_00	0.00	0.00	0,00	0,00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0,00	0.0%
3) Other State Revenue	8300-8599	0,00	0,00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0,00	0,00	0.00	0.00	0,00	0.0%
5) TOTAL, REVENUES		0.00	0,00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0,00	0.0%
Classified Salaries	2000-2999	0,00	0,00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0,00	0.00	0,00	0.00	0.0%
Books and Supplies	4000-4999	0.00	0,00	0.00	0.00	0.00	0_0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0,00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0,00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
		0.00	0.00	0.00	0.00		
					040 004 07	0.00	0.0
	9791	216,884_07	216,884.07		216,884,07	0.00	0.0
	9793	0.00	0.00		0_00	0.00	0.0
		216,884_07	216,884.07		216,884.07		
	9795	0.00	0.00		0.00	0.00	0_0
		216,884,07	216,884.07		216,884,07		
		216,884,07	216,884.07		216,884,07		
	9711	000	0.00		0.00		
	9712	0.00	0.00		0.00		
	9713	0.00	0.00		0.00		
	9719	0.00	0.00		0.00		
	9740	216,884.07	216,884.07		216,884.07		
	9750	0.00	0.00		0.00		
	9760	0.00	0.00		0.00		
	9780	0.00	0.00		0.00		
	0790	0.00	0.00		0.00		
				1			
	Resource Codes	9791 9793 9795 9711 9712 9713 9719 9740 9750	Resource Codes         Object Codes         (A)           9791         216,884.07           9793         0.00           216,884.07         216,884.07           216,884.07         216,884.07           9711         0.00           9712         0.00           9713         0.00           9740         216,884.07           9750         0.00           9760         0.00           9780         0.00           9789         0.00	Page	Page	Page	Page

	ganation and once	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes Object Codes	(A)	(B)	(C)	(0)	V-2	
REVENUES	8631	0.00	0.00	0.00	0_00	0.00	0.0
Sale of Equipment and Supplies	8639	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		0,00	0.00	0.00	0.00	0.00	0.0
Interest	8660		0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts	8689	0,00		0.00	0.00	0.00	0.0
All Other Local Revenue	8699	0,00	0.00		0.00	0,00	
TOTAL, REVENUES		0,00	0,00	0.00	0.00		
CERTIFICATED SALARIES						0.00	0.0
Certificated Teachers' Salaries	1100	0.00	0.00	0.00	0,00	0,00	0.0
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0_00	0_00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0_00	0.00	0.0
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0_00	0.00	0_00	0,0
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	0.00	0.00	0.00	0,00	0.00	0.0
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0_00	0,0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	000	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0,
Other Classified Salaries	2900	0.00	0.00	0,00	0.00	0.00	0,
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0,00	0.00	0,
EMPLOYEE BENEFITS							
	3101-3102	0.00	0.00	0,00	0,00	0.00	0,0
STRS	3201-3202	0.00		0.00	0,00	0.00	0.1
PERS	3301-3302	0.00	0.00	0.00	0.00	0.00	0.
OASDI/Medicare/Alternative	3401-3402	0.00		0.00	0,00	0.00	0,
Health and Welfare Benefits	3501-3502	0.00		0.00	0.00	0,00	0.
Unemployment Insurance		0.00		0.00	0,00	0,00	0.
Workers' Compensation	3601-3602	0.00		0.00	0,00	0.00	0.
OPEB, Allocated	3701-3702			0.00	0.00	0.00	0.
OPEB, Active Employees	3751-3752	0,00		0.00	0.00	0.00	
Other Employee Benefits	3901-3902	0,00		0.00	0.00	0.00	
TOTAL, EMPLOYEE BENEFITS		0,00	0,00	0,00	0.00	0,00	
BOOKS AND SUPPLIES						0,00	.0.
Materials and Supplies	4300	0,00			0.00		
Noncapitalized Equipment	4400	0.00	0.00	0,00	0,00	0,00	
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0,00	0.
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0.00	
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.
Insurance	5400-5450	0,00	0,00	0.00	0.00	0,00	0
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts 5600	0,00	0.00	0.00	0.00	0.00	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0,00	0
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TIRES	0.00	0.00	0.00	0.00	0.00	0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0_0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
		6600	0.00	0.00	0.00	0.00	0.00	0.09
Lease Assels			0,00	0.00	0.00	0.00	0.00	0,09
TOTAL, CAPITAL OUTLAY			0,00	0,00				
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					0.00	0.00	0.00	0.09
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00			0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0,0
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00		0,00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0,00	0.00		

Mcfarland Unified Kern County

#### First Interim Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 08I

Printed: 12/10/2021 1:14 PM

Resource	Description	2021/22 Projected Year Totals
8210	Student Activity Funds	216,884.07
Total, Restr	icted Balance	216,884.07

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0,00	0.00	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	40,934 00	69,225 00	69,225 00	New
3) Other State Revenue		8300-8599	313,215.00	313,215,00	108 636 00	325,900.00	12,685.00	4.0%
4) Other Local Revenue		8600-8799	0.00	0.00	216.53	216.53	216.53	New
5) TOTAL, REVENUES			313,215 00	313,215.00	149 786 53	395,341.53		
B. EXPENDITURES				2				
1) Certificated Salaries		1000-1999	47_112.50	47 112 50	9,398,43	100,096.00	(52,983 50)	-112 5%
Classified Salaries		2000-2999	79,854.41	79,854.41	15,277,26	83,187,00	(3,332,59)	-4.2%
Employee Benefits		3000-3999	75 917 87	75,917.87	14,357.08	91,300.00	(15,382.13)	-20.3%
Books and Supplies		4000-4999	25,000.00	25,000.00	371_18	68,268,98	(43,268,98)	-173_1%
5) Services and Other Operating Expenditures		5000-5999	24,000.00	24,000 00	0.00	46,160.44	(22,160.44)	-92.3%
6) Capital Outlay		6000-6999	49,592.39	49,592,39	38,384.38	100,000.00	(50,407.61)	-101.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0_00	0.0%
B) Other Oulgo - Transfers of Indirect Costs		7300-7399	11,737.83	11,737.83	1,176.64	14,902.10	(3,164,27)	-27,0%
9) TOTAL, EXPENDITURES			313,215.00	313 215 00	78,964.97	503,914.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0,00	70,821,56	(108,572,99)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0,00	0,00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0,00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses		7630-7699	0,00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	0,00	0.00	0,00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0 00	70,821.56	(108,572.99)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	115,662.25	115,662.25		115,662 25	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			115,662.25	115,662.25		115,662 25		
d) Other Restatements		9795	0.00	0.00		0,00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			115,662.25	115,662.25		115,662,25		
2) Ending Balance, June 30 (E + F1e)			115,662 25	115,662.25		7,089,26		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0,00		
All Others		9719	0.00	0.00		0,00		
b) Restricted		9740	109,483.45	109,483.45		693,93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0,00		
Olher Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	6,178.80	6,178.80		6,395,33		
Reserved for adult education supplies and mal	0000	9780	6.178.80					
Reserved for adult education supplies & mater	0000	9780		6,178,80				
Reserved for adult education supplies and mal	0000	9780				6,395.33		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0_00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0_0%
TOTAL, LCFF SOURCES			0_00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0,00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0,00	0.00	0_0%
All Other Federal Revenue	All Other	8290	0.00	0.00	40,934.00	69,225.00	69,225 00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	40,934.00	69,225.00	69,225.00	New
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0,00	0.00	0,00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0,00	0.00	0,00	0,00	0.0%
Pass-Through Revenues from State Sources		8587	0,00	0.00	0.00	0,00	0.00	0,0%
Adult Education Program	6391	8590	313,215.00	313,215.00	108_636.00	325,900,00	12,685.00	4.0%
All Other State Revenue	All Olher	8590	0.00	0.00	0,00	0,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			313,215.00	313,215.00	108,636.00	325,900.00	12,685.00	4_0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0,00	0.00	0.00	0.09
Interest		8660	0.00	0.00	216.53	216.53	216.53	Nev
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.09
Adult Education Fees		8671		0.00	0.00		0.00	0.09
Interagency Services		9677	0.00	0.00	3.00	5.00		
Other Local Revenue				0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	0.00		0,00		0.00	0.09
Tuition		8710	0.00			216.53	216.53	Ne
TOTAL, OTHER LOCAL REVENUE			0.00		216.53		210100	,,,,
TOTAL, REVENUES			313,215 00	313,215.00	149,786 53	395,341.53		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39.000.00	39.000.00	7,153,14	91,863.30	(52,863.30)	-135.5%
		1200	8,112,50	8,112,50	2 245 29	8,232,70	(120 20)	-1_5%
Certificated Pupil Support Salaries  Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
		1900	0.00	0.00	0.00	0,00	0_00	0.0%
Other Certificated Salaries		,,,,,	47,112.50	47,112,50	9,398.43	100,096,00	(52,983,50)	-112.5%
TOTAL, CERTIFICATED SALARIES  CLASSIFIED SALARIES			11,112.00	7,112				
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0,0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,854.41	79,854.41	13,638,34	79,348,00	506 41	0.69
Other Classified Salaries		2900	0.00	0.00	1,638.92	3,839,00	(3,839 00)	Nev
TOTAL, CLASSIFIED SALARIES			79,854.41	79 854 41	15,277.26	83,187,00	(3,332.59)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,983.73	6,983,73	1,210,31	21,571.38	(14,587.65)	-208.9%
PERS		3201-3202	19,632.01	19,632.01	3,398,85	18,722.86	909,15	4.69
OASDI/Medicare/Alternative		3301-3302	7,153.92	7,153.92	1,334.03	6,850,34	303,58	4.29
Health and Welfare Benefits		3401-3402	39,200.80	39,200,80	8,021,16	41,300,12	(2,099,32)	-5.49
Unemployment Insurance		3501-3502	1,561,69	1,561,69	123.42	1,512,88	48.81	3.19
Workers' Compensation		3601-3602	1,385.72	1,385,72	269.31	1,342.42	43.30	3.19
OPEB, Allocated		3701-3702	0.00	0,00	0.00	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, EMPLOYEE BENEFITS			75,917.87	75,917.87	14,357.08	91,300.00	(15,382,13)	-20.39
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0,00	0.00	0.09
Books and Other Reference Materials		4200	0,00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies		4300	21,000.00	21,000.00	371.18	53,268,98	(32,268.98)	
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.00	15,000.00	(11,000.00)	-275.09
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	371.18	68,268.98	(43,268.98)	-173.19

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description Reso	urce Codes Object Codes	(A)	(B)	(C)	10)		
SERVICES AND OTHER OPERATING EXPENDITURES							0.000
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	1,000.00	1_000_00	0.00	0.00	1,000_00	100.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0,00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0,00	0.00	0,09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	3,000.00	3,000,00	0.00	0,00	3,000.00	100.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0,00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0_00	0.00	0.00	0.09
Professional/Consulting Services and	5800	20,000.00	20,000.00	0,00	46,160.44	(26,160.44)	-130.89
Operating Expenditures	5900	0.00	0.00	0.00	0.00	0.00	0.09
Communications		24,000 00	24,000.00	0.00	46,160.44	(22,160.44)	-92,3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		24,000.00	21,000:50				
CAPITAL OUTLAY	6100	0.00	0.00	0,00	0.00	0.00	0.09
Land		0.00	0.00	0,00	0.00	0.00	0.09
Land Improvements	6170			38,384,38	100,000.00	(50,407.61)	-101.69
Buildings and Improvements of Buildings	6200	49,592.39		0.00	0.00	0.00	0.09
Equipment	6400		0.00	0.00	0.00	0.00	0.0
Equipment Replacement	6500	0.00			0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.00		(50,407.61)	
TOTAL, CAPITAL OUTLAY		49,592.39	49,592.39	38,384.38	100,000.00	(50,407,61)	-101.0
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuilion							
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices	7142	0.00	0.00	0.00	0_00	0,00	0.0
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers Out							
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0,00	0.00	0.00	0.00	0.0
To County Offices	7212	0,00	0.00	0.00	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	11,737.83	11,737.83	1,176.64	14,902_10	(3,164.27)	-27.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		11,737.83		1,176.64	14,902.10	(3.164.27)	-27.0
TOTAL VITTER OF THE							
TOTAL, EXPENDITURES		313,215.00	313 215 00	78,964,97	503,914.52		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS					la:		
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0,00	0.00	0_00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0_00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES							
SOURCES							
Other Sources	8965	0.00	0.00	0.00	0.00	0,00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	6905	0.00	0,00				
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Leases	8972	0.00	0.00	0.00	0,00	0.00	0.09
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	0,00	0.00	0_00	0.0
USES				0.00	0.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00		0.00	0.00	0.0
All Other Financing Uses	7699	0.00	0.00	0.00		0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0,00	0.0
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0,00	0,00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0,00	0.00	0.00	0.00
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

Mcfarland Unified Kern County

#### First Interim Adult Education Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 11I

Printed: 12/10/2021 1:12 PM

Resource	Description	2021/22 Projected Year Totals
6391	Adult Education Program	693.93
Total. Restr	icted Balance	693.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0,00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,103,250.40	2 103 250 40	95,236.57	2,172,027.00	68,776.60	3.3%
3) Other State Revenue		8300-8599	175,000.00	175,000.00	6,289.16	175,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,000.00	32,000.00	3,817.40	35,000.00	3,000.00	9.4%
5) TOTAL REVENUES			2,310,250.40	2,310,250.40	105,343 13	2,382,027 00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0,00	0.00	0,00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	852,310.11	852,310,11	250,589,54	889,995.99	(37,685,88)	-4.4%
3) Employee Benefits		3000-3999	506,304.68	506,304.68	151,788.72	535,011.73	(28,707.05)	-5.7%
4) Books and Supplies		4000-4999	880,564.69	880,564.69	248,422,79	1,254,636.80	(374,072.11)	-42.59
5) Services and Other Operating Expenditures		5000-5999	91,500.00	91,500.00	46,214,73	131,093.12	(39,593,12)	-43.39
6) Capital Oullay		6000-6999	95,000.00	95,000.00	27,027.13	193,885.55	(98,885 55)	-104,19
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	108,609.66	108,609,66	0.00	130,980,37	(22,370.71)	-20.69
9) TOTAL, EXPENDITURES			2 534 289 14	2,534,289.14	724,042,91	3,135,603.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(224,038,74)	(224,038,74)	(618,699.78)	(753,576,56)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers in		8900-8929	0.00	0,00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(224,038,74)	(224,038,74)	(618,699,78)	(753,576,56)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	1,481,647,69	1,481,647,69		1,481,647.69	0.00	0.0
b) Audit Adjustments		9793	0_00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,481,647,69	1,481,647.69		1,481,647.69		
d) Other Restatements		9795	0.00	0.00		0.00	0_00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,481,647.69	1,481,647.69		1,481,647.69		
2) Ending Balance, June 30 (E + F1e)			1 257 608 95	1,257,608.95		728,071,13		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0,00		
Stores		9712	0.00	0.00		0,00		-
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0,00		
b) Restricted c) Committed		9740	1,257,608,95	1,257,608.95		728,071,13		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget {A}	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,103,250,40	2.103.250.40	95.236.57	2,172,027.00	68,776.60	3.3%
		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		6290		2 103,250 40	95 236 57	2,172,027.00	68,776,60	3.3%
TOTAL, FEDÉRAL REVENUE			2,103,250.40	2,103,250.40	93,230 07	2,172,027100		
OTHER STATE REVENUE							0.00	0.0%
Child Nutrition Programs		8520	175,000.00	175,000.00	6,289_16	175,000.00		
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			175,000.00	175,000.00	6,289.16	175,000 00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	31,000.00	31,000,00	0.00	31,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0,00	0.00	0.00	0.00	0.09
Interest		8660	1_000.00	1,000.00	3,817.40	4,000.00	3,000.00	300,0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0,00	0.00	0.00	0.09
Olher Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0,00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			32,000 00	32,000.00	3,817.40	35,000.00	3,000.00	9.49
TOTAL, REVENUES			2,310,250,40	2,310,250.40	105,343.13	2,382,027,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0,00	0,00	0.00	0.00	0_0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0,00	0.00	0,09
TOTAL, CERTIFICATED SALARIES			0.00	0_00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES								
Classified Support Salaries		2200	697,585,62	697,585,62	195,255,45	732,949.88	(35,364.26)	-5,19
Classified Supervisors' and Administrators' Salaries		2300	98,425.77	98 425 77	36,567.85	99,901,76	(1,475,99)	-1,5%
Clerical, Technical and Office Salaries		2400	56 298 72	56,298,72	18,766.24	57,144.35	(845,63)	-1,5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, CLASSIFIED SALARIES			852,310_11	852,310.11	250,589,54	889,995,99	(37,685,88)	-4,49
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	3,468.60	(3,468,60)	Nev
PERS		3201-3202	194,036,29	194,036.29	44,956.18	197,328,50	(3,292.21)	-1,79
OASDI/Medicare/Alternative		3301-3302	63,930.73	63,930 73	17,593.97	64,518,78	(588,05)	-0.99
Health and Welfare Benefits		3401-3402	228,552.13	228,552 13	85,252,33	249,731.90	(21,179.77)	-9,39
Unemployment Insurance		3501-3502	10,483,43	10 483 43	1,251.28	10,577,95	(94,52)	-0.99
Workers' Compensation		3601-3602	9,302.10	9,302.10	2,734,96	9,386,00	(83, 90)	-0.99
OPEB, Allocated		3701-3702	0.00	0,00	0.00	0,00	0,00	0.09
OPEB, Active Employees		3751-3752	0.00	0,00	0,00	0,00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			506,304.68	506,304.68	151,788.72	535,011,73	(28,707.05)	-5.79
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0,00	0.00	0.00	0.0
Materials and Supplies		4300	100,000.00	100,000.00	28,696,12	184,164,48	(84,164,48)	-84.29
Noncapitalized Equipment		4400	5,000.00	5,000.00	11,269.04	25,517,32	(20,517.32)	-410.3
Food		4700	775,564.69	775,564.69	208,457,63	1,044,955.00	(269,390.31)	-34.79
TOTAL, BOOKS AND SUPPLIES			880,564,69	880,564.69	248,422.79	1,254,636.80	(374,072.11)	-42.5

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

Description Resource	Codes Object Codes	Origînal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
and the state of t	Codes Object Codes	(A)	(B)	101	157		11111
SERVICES AND OTHER OPERATING EXPENDITURES	5400	0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services	5100			0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00		0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00		0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00		
Operations and Housekeeping Services	5500	8,000.00	8,000.00	2,110_86	8,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	24,500.00	24,500.00	10,921.33	42,546,56	(18,046.56)	-73_7%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(23,000 00)	(23,000.00)	0.00	(23,000.00)	0_00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	80,000.00	80,000.00	32,820.11	101,546,56	(21,546.56)	-26.9%
Communications	5900	2,000 00	2,000.00	362,43	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		91,500.00	91,500.00	46,214,73	131,093.12	(39,593,12)	-43.3%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
	6400	85.000.00	85,000 00	27,027.13	65,000.00	20,000.00	23.5%
Equipment	6500	10,000.00	10,000.00	0.00	128,885,55	(118,885,55)	-1188.9%
Equipment Replacement	6600	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		95,000.00	27,027.13	193,885.55	(98,885.55)	-104.1%
TOTAL, CAPITAL OUTLAY		95,000.00	95,000.00	21,021,10	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service						0.00	0.0%
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	
Other Debt Service - Principal	7439	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	108,609.66	108,609.66	0.00	130,980.37	(22,370,71)	-20.69
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		108,609,66	108,609.66	0.00	130,980.37	(22,370.71)	-20.69
TOTAL, EXPENDITURES		2,534,289,14	2,534,289.14	724,042.91	3 135 603 56		

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

Description Re	source Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund	8916	0.00	0,00	.0.00	0_00	0.00	0.09
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							
Olher Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES							
SOURCES							
Other Sources		0.00	0.00	0.00	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs  Long-Term Debt Proceeds	8965	0.00	0.00	0.00			
Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

# First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Mcfarland Unified Kern County 15 73908 0000000 Form 13I

Printed: 12/10/2021 1:15 PM

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	8,322.20
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	
Total, Restr	ricted Balance	728,071.13

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0,00	0,00	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.00	0.00	0_00	0.0%
4) Olher Local Revenue		8600-8799	25,000.00	25,000.00	9,617,68	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000 00	9,617.68	25,000.00		
B. EXPENDITURES								
Certificated Salaries		1000-1999	0.00	0.00	0.00	0,00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Supplies		4000-4999	0.00	0.00	0,00	0.00	0 00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Oullay		6000-6999	0,00	0.00	0,00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect     Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Oulgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000 00	9,617.68	25,000 00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	0.00	0,09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0,00	0,09
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
a) Sources		7630-7699	0.00			0.00	0.00	0.0
b) Uses		8980-8999	0.00			0.00	0.00	0.00
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	500,000.00			500,000 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND			505 000 00	505 000 00	9.617.68	525 000 00		
BALANCE (C + D4)			525 000 00	525,000.00	9017.00	323,000,00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						2 006 157 47	0.00	0.09
a) As of July 1 - Unaudited		9791	3,096,157,47	3 096 157 47		3,096,157,47	0.00	
b) Audit Adjustments		9793	0.00	0_00		0,00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			3,096,157,47	3,096,157,47		3,096,157_47		
d) Other Restatements		9795	0.00	0_00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			3,096,157.47	3.096.157.47		3,096,157.47		
2) Ending Balance, June 30 (E + F1e)			3,621,157,47	3,621,157,47		3,621,157_47		
Components of Ending Fund Balance  a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0,00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed		0.10			365			
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		-,						
Other Assignments		9780	3,621,157,47	3,621,157,47		3,621,157.47		
Reserved for deferred maintenance projects.	0000	9780	3,621,157,47					
Reserved for deferred maintenance projects	0000	9780		3,621,157.47				
Reserved for deferred maintenance projects.	0000	9780				3,621,157,47		
e) Unassigned/Unapproprialed						0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00				
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers							Y	
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0,00	0_00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	9,617.68	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0_00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	9,617,68	25,000.00	0.00	0.0%
TOTAL REVENUES			25,000.00	25,000.00	9,617.68	25,000.00		

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Describing	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	esource Codes Object Codes	(A)	(0)	10/			
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0,00	0.00	0_00	0.00	0.00	0.00
Other Classified Salaries	2900	0,00	0.00	0.00	0.00	0.00	0_0
TOTAL, CLASSIFIED SALARIES		0,00	0,00	0.00	0_00	0.00	0.0
EMPLOYEE BENEFITS							
					0.00	0.00	0.0
STRS	3101-3102	0.00	0.00	0,00	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0,00		0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0,00	0,00	0,00	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0.00	0,00	0.00	0.00		0.0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0
BOOKS AND SUPPLIES							
	4200	0.00	0.00	0.00	0.00	0.00	0.0
Books and Other Reference Materials	4300	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies	4400	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0,00	0.00	5,00			
SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.0
Subagreements for Services	5100	0.00		0.00	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00		0.00	0,00	0.00	
Transfers of Direct Costs	5710	0.00	0.00		0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0,00	
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL SERVICES AND OTHER OPERATING EXPENDITURE	RES	0.00	0.00	0.00	0.00	0.00	0.0
CAPITAL OUTLAY							
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0,
	6400	0.00	0.00	0.00	0.00	0.00	0,
Equipment	6500	0.00	0.00	0.00	0.00	0.00	0.
Equipment Replacement	6600	0.00		0.00	0.00	0.00	0.
Lease Assets	0000	0.00			0.00	0.00	0.
TOTAL, CAPITAL OUTLAY		0.00	3.00				
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service	7.65	0.00	0.00	0.00	0.00	0.00	0,
Debt Service - Interest	7438	0.00	1		0.00	0.00	
Other Debt Service - Principal	7439	0.00			0.00	0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	its)	0.00	0,00	0.00	0.00	0,00	1
TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NTERFUND TRANSFERS			^					
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	500,000.00	500,000,00	0.00	500,000.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	0.00	0.09
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0,00	0_00	0.09
OTHER SOURCES/USES								
SOURCES								
Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds				0.00	0.00	0.00	0.00	0.09
Proceeds from Leases		8972	0.00	0.00		0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00		0.00	0.0
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0,00	0.00	0.0
			0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00		0.00	0.00	0,00	0.0
All Other Financing Uses		7699	0.00		0.00	0,00	0,00	
(d) TOTAL, USES			0.00	0.00	0.00	0,00		
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0,00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.00	500,000.00		

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Mcfarland Unified Kern County

## First Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 14I

Printed: 12/10/2021 1:16 PM

		2021/22
Resource	Description	Projected Year Totals
Total, Restr	icted Balance	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4_000_00	1_342_64	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000,00	1,342.64	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0,00	0.00	0.00	0.0%
Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0,00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
B) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	1,342.64	4,000.00		
D, OTHER FINANCING SOURCES/USES								
1) Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Olher Sources/Uses     a) Sources		8930-8979	0.00	0,00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0,00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	1,342.64	4_000_00		
FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	432,226,46	432 226 46		432,226 46	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			432,226.46	432,226,46		432,226,46		
d) Other Restatements		9795	0.00	0.00		0_00	0.00	0_09
e) Adjusted Beginning Balance (F1c + F1d)			432,226.46	432,226,46		432,226,46		
2) Ending Balance, June 30 (E + F1e)			436,226,46	436,226,46		436,226,46		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Ilems		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0,00	0.00		0,00		
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00	-	0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	436,226 46	436,226.46		436,226,46		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0,00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE							
Sales						2.00	0.000
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	4,000_00	4,000.00	1,342.64	4,000,00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		4,000.00	4,000.00	1,342 64	4,000.00	0.00	0.0%
TOTAL, REVENUES		4 000 00	4,000.00	1,342.64	4,000 00		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	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	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0,00	0.00	0.00	0.00	0_00	0,09
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0,00	0,00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0,00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0,00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0,00	0.00	0.00	0.09
OTHER SOURCES/USES							
SOURCES							
Other Sources	8965	0.00	0.00	0.00	0,00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs	6903	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, SOURCES USES		0,00	0.00				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0,00	0.00	0,00	0.00	0.00
(d) TOTAL, USES		0,00	0,00	0.00	0.00	0.00	0.0
CONTRIBUTIONS							
Contributions from Restricted Revenues	8990	0,00	0,00	0.00	0.00	0,00	0.0
(e) TOTAL CONTRIBUTIONS		0,00	0,00	0,00	0.00	0,00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0,00	0.00	0,00	0,00		

# First Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

15 73908 0000000 Form 17I

Printed: 12/10/2021 1:17 PM

		2021/22
Resource	Description	Projected Year Totals
Total, Restricted Balance		0.00
rotal, Restr	icled balance	

Description	Resource Codes	Object C <u>odes</u>	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0_0%
4) Other Local Revenue		8600-8799	4,000,00	4,000.00	1,342.64	4,000.00	0.00	0.0%
5) TOTAL REVENUES			4 000 00	4,000.00	1 342 64	4,000.00		
B. EXPENDITURES								
Certificated Salaries		1000-1999	0_00	0.00	0.00	0,00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0,00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0_00	0.00	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	1,342.64	4,000.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0,00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0,09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES_			0.00	0.00	0.00	0,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			4,000.00	4,000 00	1 342 64	4,000.00		
F. FUND BALANCE, RESERVES			10					
1) Beginning Fund Balance				422 226 46		432,226.46	0.00	0.0
a) As of July 1 - Unaudited		9791	432,226,46	432,226,46		452,220.40		
b) Audit Adjustments		9793	0.00	0,00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			432,226.46	432,226,46		432,226,46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			432,226,46	432,226_46		432,226.46		
2) Ending Balance, June 30 (E + F1e)			436,226,46	436,226,46		436,226.46		
Components of Ending Fund Balance					4			
a) Nonspendable		0744	0.00	0.00		0.00		
Revolving Cash		9711	0.00	0.00				
Stores		9712	0,00	0.00	:	0,00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0,00		
c) Committed						0.00		
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		0700	436,226,46	436,226,46		436,226.46		
Reserve for Economic Uncertainties		9789				0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.001		

Description Re	source Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE	0-,1						
Sales	(i)						
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	4,000.00	4,000.00	1,342.64	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		4,000.00	4,000.00	1,342,64	4,000.00	0 00	0.0%
TOTAL, REVENUES		4 000 00	4,000.00	1,342 64	4,000.00		
INTERFUND TRANSFERS	2						
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0,00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0,00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0::00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0_00	0.00	0.00	0_00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources	8965	0.00	0.00	0,00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0000	0.00	0,00	0.00	0.00	0.00	0_0%
(c) TOTAL, SOURCES USES		0.00	0,00				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0,00	0.0%
CONTRIBUTIONS							
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0,00	0,00	0.00	0.00		

## First Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

15 73908 0000000 Form 17I

Printed: 12/10/2021 1:18 PM

	Description	2021/22
Resource		Projected Year Totals
Total, Restricted Balance		0.00

#### 2021-22 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	1,200,00	1,200.00	404.15	1,200.00	0.00	0.09
5) TOTAL REVENUES		1,200.00	1,200.00	404.15	1,200,00		
B, EXPENDITURES							
Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0_00	0.00	0.00	0.00	0.00	0.0
Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0_00	0.0
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0,00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL EXPENDITURES		0.00	0,00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,200.00	1,200 00	404 15	1,200.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0,00	0.00	0,00	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0,00	0.00	0.00	0.0
Other Sources/Uses    a) Sources	8930-8979	0.00	0,00	0.00	0.00	0.00	0,0
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0,0
3) Contributions	8980-8999	0.00	0.00	0,00	0.00	0.00	0,0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

#### 2021-22 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,200.00	1,200.00	404.15	1,200 00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	130,104.21	130,104.21		130,104,21	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0,00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			130,104.21	130,104 21		130,104.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			130,104.21	130,104.21		130,104.21		
2) Ending Balance, June 30 (E + F1e)			131,304.21	131,304.21		131,304.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed					=			
Stabilization Arrangements		9750	0.00	0.00		0,00		
Other Commitments d) Assigned		9760	0.00	0,00		0.00		
Other Assignments		9780	131,304,21	131,304,21		131,304.21		
Reserved for postemployment benefits	0000	9780	131,304.21					
Reserved for postemployment benefits	0000	9780		131,304.21				
Reserved for posternployment benefits	0000	9780				131,304.21		
e) Unassigned/Unappropriated						2.22		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

#### 2021-22 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	1,200,00	1,200.00	404_15	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200_00	1,200.00	404_15	1,200,00	0.00	0.0%
TOTAL, REVENUES			1,200.00	1,200 00	404.15	1,200,00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0_00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0,00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0,00	0.00	0.00	0.0%
To: State School Building Fund/		7040	0.00	0_00	0,00	0.00	0.00	0.0%
County School Facilities Fund		7613	0.00		0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0,00	0.00	0.00	0.00	0.070
OTHER SOURCES/USES								
SOURCES								
Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0,00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
USES			5.24					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS					×			
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0,00	0.00	0,00	0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0,00	0,00	0.00		

# First Interim Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

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Resource Description		2021/22 Projected Year Totals
Resource	Description	1,10,000000 7000000
Total, Restricted Balance		0.00

Description	Resource Codes Object Cod	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES	Total Carlot Annual Carlot Car						
1) LCFF Sources	8010-809	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-829	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other Stale Revenue	8300-859	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-879	50,000.00	50,000.00	31,214.32	50,000.00	0.00	0.0%
5) TOTAL REVENUES		50 000 00	50,000,00	31,214.32	50,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-199	9 0.00	0.00	0,00	0.00	0.00	0.0%
2) Classified Salaries	2000-299	9 0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-399	9 0.00	0.00	0.00	0.00	0.00	0.0%
	4000-499	9 0.00	0,00	0.00	0.00	0.00	0.0%
4) Books and Supplies	5000-599		0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures  6) Capital Outlay	6000-699			0.00	9,992,355.38	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	g 0.00	0.00	0,00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		9,992,355.38	9 992 355 38	0.00	9,992,355.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(9,942,355.38	(9,942,355 38)	31,214,32	(9,942,355.38)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-893	29 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	0.00	0,00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-89	99 0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0,00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,942,355.38)	(9,942,355,38)	31,214.32	(9,942,355,38)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						10,048,627,41	0.00	0.0
a) As of July 1 - Unaudited		9791	10,048,627.41	10,048,627_41	}	10,048,627,41	0.00	0,0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0,0
c) As of July 1 - Audiled (F1a + F1b)			10,048,627.41	10,048,627,41		10_048_627_41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			10,048,627,41	10,048,627.41		10,048,627,41		
2) Ending Balance, June 30 (E + F1e)			106,272.03	106,272,03		106,272.03		
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0,00		0.00		
Revolving Cash		9/11						
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance     c) Committed		9740	0.00	0,00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	106,272,03	106,272.03		106,272.03		
Committed for construction of MHS multi-pu	0000	9760	106.272.03					
Committed for constrution of MHS multi-pun	0000	9760		106.272.03				
Committed for construction of MHS multi-pu d) Assigned	0000	9760				106,272.03		
Other Assignments e) Unassigned/Unappropriated		9780	0,00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes Object Cod	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE	Nesserve Cours Spicer Cou		1.			-///	A*-
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE							
Tax Relief Subventions							
Restricted Levies - Other		ll'					
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0,00	0.00	0.00	0.00	0.00	0,0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0,00	0.00	0.00	0,00	0.0%
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies				0.00	0.00	0,00	0.0%
Secured Roll	8615	0_00		0,00	0.00	0.00	0.0%
Unsecured Roll	8616	0.00			0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00		0.00		0.00	0.0%
Supplemental Taxes	8618	0_00	0,00	0.00	0.00	0,00	0.070
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.00	0.00	0,00	0.0%
Other	8622	0.00	0,00	0,00	0.00	0,00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	8625	0.00	0.00	0,00	0.00	0.00	0.0%
Penalties and Interest from Delinquent	8629	0.00	0,00	0.00	0.00	0.00	0.0%
Non-LCFF Taxes	8629	0.00	0,00				
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0_00	0.00	0,00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0,00	0.0%
Interest	8660	50,000.00	50_000_00	31,214.32	50,000.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s 8662	0.00	0,00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Olher Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		50,000.00	50,000,00	31,214.32	50,000.00	0 00	0.0%
TOTAL, REVENUES		50,000 00	50,000.00	31 214 32	50,000.00		

Description F	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date {C}	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES		12.1					
PAGON IEB GARANTE							
Classified Support Salaries	2200	0,00	0.00	0.00	0.00	0_00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0_09
Clerical, Technical and Office Salaries	2400	0.00	0,00	0.00	0,00	0_00	0.09
Other Classified Salaries	2900	0.00	0_00	0_00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0_00	0.00	0.00	0,00	0.00	0,09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0,00	0.00	0,00	0.09
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0,09
Health and Welfare Benefils	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation	3601-3602	0_00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0_00	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0,00	0.00	0,00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0,00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0,00	0.00	0,00	0,00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0,00	0.00	0,00	0,0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0,00	0.00	0,00	0,0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0,00	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0,00	0,00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	000	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvemen	nts 5600	0.00	0.00	000	0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0,00	0_00	0.00	0.00	0,00	0.0
Professional/Consulting Services and					0.00	0.00	0.0
Operating Expenditures	5800	0.00			0.00	0.00	
Communications	5900	0,00					
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES	0.00	0.00	0.00	0.00	0.00	0.0

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

Description Resource	Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	9,992,355.38	9,992,355.38	0.00	9,992,355.38	0.00	0,09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0,09
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		9,992,355.38	9,992,355.38	0.00	9,992,355.38	0.00	0.03
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out All Other Transfers Out to All Others	7299	0.00	0,00	0.00	0,00	0.00	0.09
Debt Service							
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0,00	0.00	0,00	0.09
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0,00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0,00	0.00	0.00	0.09
TOTAL, EXPENDITURES		9 992 355 38	9,992,355.38	0.00	9 992 355 38		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NTERFUND TRANSFERS	110000120 00200		***					
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0,00	0.00	0_00	0_00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/		7613	0.00	0.00	0.00	0.00	0.00	0.09
County School Facilities Fund			0.00	0,00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619		0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0,00	0.00			
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0,00	0,00	0.00	0.00	0.0
Proceeds from Disposal of Capital Assets		8953	0.00	0,00	0.00	0.00	0.00	0,0
Other Sources				0.00	0.00	0.00	0.00	0.09
County School Building Aid		8961	0.00	0.00		0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0,00	0.00		
Long-Term Debt Proceeds  Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0,00	0,0
Proceeds from Leases		8972	0.00	0,00	0.00	0,00	0,00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0,00	0,00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0,00	0.00	0.00	0.00	0.0
USES								
- 4 C. In County and I/Decomplised LEAS		7651	0.00	0.00	0.00	0.00	0,00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7699	0.00		0.00	0.00	0.00	0.0
All Other Financing Uses		, 000	0.00		0.00	0.00	0.00	0.0
(d) TOTAL, USES								
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,00	0.00	0.00	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

#### First Interim Building Fund Exhibit: Restricted Balance Detail

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	2021/22
Resource Description	Projected Year Totals
Total, Restricted Balance	0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0,00	0.00	0.00	0,00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0,00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	65,000.00	65,000.00	22,520.25	65,000.00	0.00	0.0%
5) TOTAL, REVENUES		65,000.00	65,000.00	22,520 25	65,000.00		_
B, EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0_00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	20,000.00	20,000.00	8,566,62	28,500 00	(8,500,00)	-42.5%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Oulgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		20,000.00	20,000.00	8,566.62	28,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		45,000 00	45,000.00	13,953 63	36,500 00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0,00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45.000.00	45,000,00	13,953.63	36,500.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	1,473,871.81	1,473,871.81		1,473,871.81	0.00	0.0
						0_00	0.00	0.0
b) Audit Adjustments		9793	0_00	0.00			0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,473,871,81	1,473,871.81		1,473,871.81		
d) Other Reslatements		9795	0.00	0.00		0.00	0,00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,473,871,81	1,473,871.81		1,473,871.81		
2) Ending Balance, June 30 (E + F1e)			1,518,871.81	1,518,871.81		1,510,371,81		
			100000					
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0,00		
		9713	0.00	0.00		0.00		
Prepaid Items				0.00		0.00		
All Others		9719	0.00	0.00				
b) Legally Restricted Balance		9740	45,000.00	45,000.00		45,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned					ľ			
Other Assignments		9780	1,473,871.81	1,473,871.81		1,465,371.81		
Reserved for capital facilities projects	0000	9780	1_473_871_81					
Reserved for capital facililites projects.	0000	9780		1,473,871,81		1,465,371.81		
Reserve for capital facilities fund. e) Unassigned/Unappropriated	0000	9780				1,465,3/1.81		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other	Fi.							
Homeowners' Exemptions		8575	0.00	0.00	0,00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE						1		
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0,00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0,00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0,00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0,00	0.0%
Non-Ad Valorem Taxes							0.00	0.00
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0,00	0.0%
Other		8622	0.00	0.00	0,00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0,00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0,00	0.00	0.0%
Sales		8631	0.00	0,00	0.00	0.00	0,00	0_09
Sale of Equipment/Supplies		8660	15,000.00	15,000.00	18,713,61	15,000 00	0.00	0.09
interest		8662	0.00	0.00	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investmen	its	8002	0,00	0.00				
Fees and Contracts		8681	50,000,00	50,000.00	3.806.64	50,000.00	0.00	0.09
Mitigation/Developer Fees		8081	50,000.00	30,000,00				
Other Local Revenue				0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	0.00		0.00	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00			0.00	
TOTAL, OTHER LOCAL REVENUE			65,000.00		22,520.25	65,000.00	0.00	0.01
TOTAL, REVENUES			65,000 00	65,000.00	22,520 25	65,000.00		

		Obj. 18 Av	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes	Object Codes	(A)	LDI.	(6)	10/		- Viele-
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES						T T		
			0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0,00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400		0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0,00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0,0%
OASDI/Medicare/Allernative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0_00	0,00	0.00	0,00	0,0%
Unemployment insurance		3501-3502	0.00	0.00	0.00	0.00	0,00	0.09
Workers' Compensation		3601-3602	0,00	0.00	0.00	0.00	0.00	0,09
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0,00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0,00	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0,00	0.00	0.00	0.00	0,00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0,00	0.09
BOOKS AND SUPPLIES								
						0.00	0.00	0.09
Approved Textbooks and Core Curricula Materials		4100	0,00		0.00	0.00	0.00	0.09
Books and Olher Reference Materials		4200	0.00		0,00	0,00	0.00	0.09
Materials and Supplies		4300	0.00		0.00	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00		0.00	0,00		0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0,00	0,00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES							2.00	
Subagreements for Services		5100	0.00		0.00	0,00	0,00	
Travel and Conferences		5200	0.00		0,00	0.00	0,00	
Insurance		5400-5450	0.00		0,00	0.00	0.00	
Operations and Housekeeping Services		5500	0,00		0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents	5600	0.00		0.00	0.00	0.00	
Transfers of Direct Costs		5710	0,00		0.00	0.00	0.00	
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.00	0,00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	8,566.62	28,500.00	(8,500.00)	-42.5
Operating Expenditures  Communications		5900	0.00		0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		20,000 00		8 566 62	28,500.00	(8,500.00)	-42.5

Proprieties P	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
2444 Print	esource codes	Object codes		\\\				
CAPITAL OUTLAY				0.00	0.00	0.00	0.00	0.0%
Land		6100	0.00					0.0%
Land Improvements		6170	0.00	0.00	0,00	0.00	0_00	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0_00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0,00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0,00	0,00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0,00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0_00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0_00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osis)		0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, OTHER OD TOO (CARDING Harmons Stringers								
TOTAL, EXPENDITURES			20,000.00	20,000 00	8,566.62	28,500.00		

31	Paraurra Cadra	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes	Object Codes	(A)	(9)	101			
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0_00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0_00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES								
OTHER SOURCES/03E3					1			
SOURCES								
Proceeds								
Proceeds from Disposal of		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Capital Assets		8933	0.00					
Other Sources				0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	5,00		
Long-Term Debt Proceeds  Proceeds from Certificales of Participation		8971	0.00	0.00	0,00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	000	0_00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES								
0020					0.00	0.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00				0.00	
All Other Financing Uses		7699	0.00		0.00	0.00		
(d) TOTAL, USES			0,00	0.00	0.00	0,00	0,00	0,09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,00	0.00	0,00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

#### First Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 25I

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Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	45,000.00
Total, Restrict	ed Balance	45,000.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0_00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0 18	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.18	0.00		
B, EXPENDITURES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits			0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999		0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00		0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00		
Other Outgo (excluding Transfers of Indirect     Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		_
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.18	0.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0,00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0,00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0,00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.18	0.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	89.50	89.50		89.50	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			89 50	89.50		89.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			89.50	89.50		89.50		
2) Ending Balance, June 30 (E + F1e)			89 50	89.50		89,50		
Components of Ending Fund Balance a) Nonspendable								***
Revolving Cash		9711	0.00	0.00		0,00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0,00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance     c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	89.50	89.50		89.50		
Reserved for school facilities projects	0000	9780	89.50					
Reserve for school facilities projects	0000	9780		89.50				
Reserved for school facilities projects e) Unassigned/Unappropriated	0000	9780				89.50		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description Res	ource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE							
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0_00	0.00	0,00	0.00	0.00	0.0%
OTHER STATE REVENUE							
School Facilities Apportionments	8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0,00	0.00	0,0%
OTHER LOCAL REVENUE							
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0,00	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	0.00	0.00	0.18	0.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Transfers in from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		0,00	0.00	0.18	0.00	0.00	0.0%
TOTAL REVENUES		0.00	0.00	0.18	0.00		

Projected Year Difference ctuals To Date Totals (Col B & D) (C) (E)	Actuals To Date	Board Approved Operating Budget (B)	Original Budget (A)	Object Codes	Resource Codes
		107	(A)	Object Codes	out of the control of
	1				LASSIFIED SALARIES
0.00 0.00 0.00	0.00	0.00	0.00	2200	Classified Support Salaries
0.00 0.00 0.00	0.00	0.00	0.00	2300	Classified Supervisors' and Administrators' Salaries
0.00 0.00 0.00	0_00	0.00	0.00	2400	Clerical, Technical and Office Salaries
0.00 0.00 0.00	0.00	0.00	0.00	2900	Other Classified Salaries
0.00 0.00 0.00	0.00	0.00	0.00		TOTAL, CLASSIFIED SALARIES
					MPLOYEE BENEFITS
0.00 0.00 0.00	0.00	0.00	0.00	3101-3102	STRS
0.00 0.00 0.00	0,00	0.00	0.00	3201-3202	PERS
0.00 0.00 0.00	0.00	0,00	0.00	3301-3302	OASDI/Medicare/Allemative
0.00 0.00 0.00	0.00	0.00	0.00	3401-3402	Health and Welfare Benefits
0.00 0.00 0.00	0.00	0_00	0.00	3501-3502	Unemployment Insurance
0.00 0.00 0.00	0.00	0.00	0_00	3601-3602	Workers' Compensation
0.00 0.00 0.00	0.00	0.00	0.00	3701-3702	OPEB, Allocated
0,00 0,00 0,00	0,00	0.00	0.00	3751-3752	OPEB, Active Employees
0,00 0,00 0,00	0,00	0.00	0.00	3901-3902	Other Employee Benefits
0,00 0,00 0,00	0.00	0,00	0.00		TOTAL, EMPLOYEE BENEFITS
					BOOKS AND SUPPLIES
0.00 0.00	0,00	0.00	0.00	4200	D. J. Oliver D. Common Maladala
0.00 0.00 0.00	0.00	0.00	0,00	4300	Books and Other Reference Malerials
0.00 0.00 0.00	0,00	0.00	0,00	4400	Materials and Supplies
0.00 0.00 0.00	0.00		0,00		Noncapitalized Equipment
					TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES
0.00 0.00 0.00	0,00	0.00	0.00	5100	Subagreements for Services
0.00 0.00 0.00	0.00	0,00	0.00	5200	Travel and Conferences
0.00 0.00 0.00	0.00	0,00	0,00	5400-5450	Insurance
0.00 0.00 0.00	0.00	0.00	0.00	5500	Operations and Housekeeping Services
0.00 0.00 0.00	0.00	0.00	0.00	5600	Rentals, Leases, Repairs, and Noncapitalized Improvements
0.00 0.00 0.00	0.00	0.00	0.00	5710	Transfers of Direct Costs
0.00 0.00 0.00	0.00	0.00	0.00	5750	Transfers of Direct Costs - Interfund
0.00 0.00 0.00	2.00				Professional/Consulting Services and
			0.00	5800	Operating Expenditures
				5900	Communications
0.00 0.00			0.00	5900	Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES

Description Res	ource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
	6100	0.00	0.00	0 00	0.00	0.00	0.0%
Land					0.00	0.00	0.0%
Land Improvements	6170	0,00	0,00	0_00			
Buildings and Improvements of Buildings	6200	0,00	0.00	0.00	0.00	0_00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0_00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0_0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600	0_00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0,00	0.00	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.00	0.00	0_00	0,09
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0,00	0.00	0,09
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	its)	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENDITURES		0,00	0.00	0,00	0.00		

	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes Object Codes						
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
To: State School Building Fund/							
County School Facilities Fund	8913	0.00	0.00	0.00	0.00	0.00	0.0
From: All Other Funds		0.00	0.00	0.00	0.00	0.00	0_0
Other Authorized Interfund Transfers In	8919			0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0_00	0,0
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0,00	0.00	0,0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0
The state of the s	7010	0.00	0,00	0.00	0.00	0,00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0,00			
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0,00	0.00	0.00	0,0
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds	8971	0.00	0.00	0_00	0.00	0,00	0.0
Proceeds from Certificates of Participation		0.00		0.00	0.00	0,00	0.0
Proceeds from Leases	8972			0.00	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	0.00	0.00		
(c) TOTAL, SOURCES		0,00	0,00	0,00	0.00	0.00	0.0
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES CONTRIBUTIONS							
econditions sectors.							
Contributions from Unrestricted Revenues	8980	0.00	0,00	0.00	0.00	0.00	
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0,00	0.00	0.00	0,00		

#### First Interim County School Facilities Fund Exhibit: Restricted Balance Detail

Mcfarland Unified Kern County 15 73908 0000000 Form 35I

Printed: 12/10/2021 1:21 PM

	2021/22
Resource Description	Projected Year Totals
Total, Restricted Balance	0.00

#### First Interim County School Facilities Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 35I

Printed: 12/10/2021 1:22 PM

Resource Description	2021/22 Projected Year Totals
Total, Restricted Balance	0.00

#### 2021-22 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description Re:	source Codes Ob	bject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0,00	0.00	0.00	0,00	0.00	0.0%
2) Federal Revenue	8	8100-8299	0,00	0.00	0.00	0.00	0,00	0.0%
Other State Revenue		8300-8599	0,00	0_00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000,00	41,071.17	50,000.00	0,00	0.0%
5) TOTAL, REVENUES			50 000 00	50,000.00	41,071,17	50 000 00		
B. EXPENDITURES								
Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Salaries	:	2000-2999	0,00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0,00	0.00	0.00	0_00	0.00	0.0%
Books and Supplies		4000-4999	0.00	0.00	1,466,12	1,466,00	(1,466,00)	Nev
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	8,137.78	119,928,80	(119,928,80)	Nev
6) Capital Outlay		6000-6999	14,163,219,13	14,163,219.13	2,421,958_58	13,924,994.13	238 225 00	1,79
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0,00	0.00	0,09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL EXPENDITURES			14,163,219,13	14,163,219.13	2,431,562.48	14,046,388.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,113,219,13)	(14,113,219,13)	(2,390,491,31)	(13,996,388.93)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0,00	0,00	0.00	0.00	0.00	0.0
b) Transfers Out		7600-7629	0,00	0,00	0,00	0,00	0,00	0.0
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0,00	0,00	0,00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0,00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.00	0.00		

## 2021-22 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND			(14,113,219.13)	(14 113 219 13)	(2.390,491.31)	(13,996,388.93)		
BALANCE (C + D4)			(14,110,215.16)	173,116,216,16	(4)5551,75551			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	14,184,063,24	14,184,063.24		14,184,063.24	0.00	0.0
a) As of July 1 - Unaudited						0.00	0.00	0.0
b) Audit Adjustments		9793	0,00	0.00			0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			14,184,063,24	14,184,063,24		14,184,063,24		
d) Other Restatements		9795	0.00	0.00		0,00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			14,184,063.24	14,184,063.24		14,184,063,24		
2) Ending Balance, June 30 (E + F1e)			70,844.11	70,844.11		187,674.31		
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash				0.00		0.00		
Stores		9712	0.00	0.00				
Prepaid Items		9713	0.00	0.00		0,00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed							£	
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	70,844-11	70,844.11		187,674.31		
Committed for construction of MHS 2-story	0000	9760	70,844.11					
Committed for construction of MHS 2-sroly	0000	9760		70.844.11				
Committed for construction of MHS 2-story	0000	9760				187,674,31		
d) Assigned								
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00	5	0.00		
, ,		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9790	0.00			0.00		

#### 2021-22 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0,00	0,00	0.00	0.0%
All Other Federal Revenue	<+	8290	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0,00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0,00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0,00	0_00	0.00	0.00	0,0%
All Other State Revenue	All Other	8590	0.00	0_00	0.00	0_00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0,00	0,00	0.00	0,00	0.0%
Sales Sale of Equipmenl/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000,00	41_071_17	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investme	ents	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	41,071,17	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000 00	41,071,17	50,000.00		

Description I	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	Nesduree codes object codes	4.7	1-7.			C - 311.	
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0,00	0.00
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0,00	0.00	0.0
Other Classified Salaries	2900	0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0,00	0.00	0_00	0.00	0.00	0_0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0,0'
PERS	3201-3202	0.00	0.00	0_00	0_00	0.00	0,0
OASDI/Medicare/Alternative	3301-3302	0_00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0,00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPES, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0,0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0,0
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0,00	0.0
Materials and Supplies	4300	0.00	0.00	1,466.12	1,466.00	(1,466.00)	N.
Noncapitalized Equipment	4400	0.00	0.00	0_00	0.00	0.00	.0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	1,466 12	1,466.00	(1,466.00)	N
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0,00	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0,00	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0,00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts 5600	0.00	0.00	8,137-78	2,137.80	(2,137.80	N
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and					447 704 66	(117 701 00	N
Operating Expenditures	5800	0.00			117,791.00	(117,791.00	
Communications	5900	0.00			0.00		
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES	0.00	0.00	8,137.78	119,928.80	(119,928.80	)I V

#### 2021-22 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description Re:	ource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
	6100	0.00	0.00	58,066,36	0.00	0.00	0.0%
Land				24,536.35	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00				
Buildings and Improvements of Buildings	6200	14 163 219 13	14,163,219 13	2,339,355,87	13,924,994.13	238,225.00	1.7%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	0000	14,163,219_13	14,163,219.13	2,421,958.58	13,924,994.13	238,225 00	1,79
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0_00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.00	0.00	0_00	0.09
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0,00	0.00	0.09
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	ts)	0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, EXPENDITURES		14,163,219.13	14,163,219.13	2,431,562.48	14,046,388.93		

	Donnurs Code	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes	Object Codes	(6)	(8)	101		Units	
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From; General Fund/CSSF		8912	0.00	0.00	0,00	0_00	0.00	0,09
Other Authorized Interfund Transfers In		8919	0.00	0,00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0_00	0.00	0.00	0_0
To: State School Building Fund/		7613	0.00	0.00	0.00	0.00	0.00	0.09
County School Facilities Fund				0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0,00		0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.00	0.00	0.00	0.2
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0,00	0.00	0.00	0.00	0.00	0.0
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds			0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Certificates of Participation		8971	0.00	W	0.00	0.00	0.00	0.0
Proceeds from Leases		8972	0.00			0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00		0.00		0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00		
(c) TOTAL, SOURCES			0.00	0.00	0.00	0,00	0.00	0.0
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0
Septiment of the second			0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES								
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Mcfarland Unified Kern County

# First Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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		2021/22
Resource	Description	Projected Year Totals
Total, Restrict	ed Balance	0.00

f				Throng constitutions	COS TEL INDICATE TOTAL OF THE PROPERTY OF THE				
Ohiect	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
	UNDUPLICATED PUPIL COUNT								355
TOTAL PROJE	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6666-0000 sac					200		4 727 477 89
1000-1999 (	Certificated Salaries	735,809.82	00.0	0.00		98.210.00	903,158,00		1,137,177,02
2000-2999	Classified Salaries	102,723.44	00.00	00.00		75,065,60	517,312.68		4 440 460 22
3000-3999 E	Employee Benefits	361,243,59	00'0	00.00		90,383,99	658,832.65		1,110,460.23
4000-4999	Books and Supplies	00.00	00.0	00.00		12,082.25			26,282,25
\$ 6665-0005	Services and Other Operating Expenditures	86,384,00	00.00	00'0		250.00	25,45		112,092.00
) 6669-0009	Capital Outlay (except Object 6600 & Object 6910)	200,000.00	00.00	0.00		0.00	00.00		200,000,002
7130	State Special Schools	0.00	00'0	00'0		0000	00.0		000
7430-7439	Debt Service	0.00	00.0	00.0		00.0	0.00	000	00.00
	Total Direct Costs	1,486,160.85	00'0	0.00	0.00	275,991.84	2,118,961.33	00.0	3,001.114.02
7310	Transfers of Indirect Costs	128.644.93	00.00	00.00	00.00	525.75	00:00		129,170.68
	Transfers of Indirect Costs - Interfund	00.00	00.00	00.00	00:00	00'0	00:00		0.00
	Total Indirect Costs	128,644.93	00.0	00'0	00.00	525.75	00.00	00.0	129 170 68
	TOTAL COSTS	1,614,805,78	00.00	00.00	00:00	276,517.59	2,118,961.33	0.00	4,010,284.70
STATE AND L	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	& 62; resources 00	00-2999, 3385, & 60	(6666-000	G	00 010 00	709 130 61		1.407.793.11
	Certificated Salaries	600,452,50	000	8.0		47.055.27	517.312.68		667,091.39
	Classified Salaries	213 505 50	00.0	000		66.416.23			867,589,65
3000-3888	Employee benefits	00.000	00.0	00.0		800.00			15,000.00
4000-4888	Books and Supplies	86 384 00	000	00.0		250.00	25,458.00		112,092.00
0000 0000	Services and Onice Operating Experiences	200 000 00	00.0	00.0		00 0	00.0		200,000,00
7130	Capital Cultal Schools	00.0	00.0	00'0		00.00	00.00		00.00
27730	Dent Service	00'0	00.0	00:00	00.0	00.0	00.00		00.00
201	Total Direct Costs	1,303,065,44	00.0	00.00	00 0	212,731.50	1,753,769.21	00:00	3,269,566.15
2500	Transfere of Indiana Costs	100 672 55	00:0	00.00	0.00	00.0	0.00		100,672.55
0167	Transfers of Indirect Costs - Interfind	000	00.0	0.00		00'0	00.00		00'0
000	Total Indirect Costs	100.672.55	000	00.0		00.00	00:00	00.00	100,672,55
	TOTAL BEFORE OBJECT 8980	1,403,737.99	00.0	0.00	00.0	212,731,50	1,753,769.21	0.00	3,370,238.70
0868	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								S
									3.370.238.70

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

		Special	Derijenciped	Regionalized	Soecia	Special Education, Preschool	Spec. Education.		
object Code	Description	Unspecified (Goal 5001)	Services (Goal 5050)	Specialist (Goal 5060)	Education, Infants (Goal 5710)	Students (Goal 5730)	Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PRO	JECTED EXPENDITL	rces 0000-1999 & 80	(6666-00)						
1000-1999	1000-1999 Certificated Salaries	308,672.00	00'0	00.00	00.00	00'0	80,515.00		389,187.00
2000-2999	Classified Salaries	82,993.17	00.0	00'0	00'0	750.00	14,250.00		97,993.17
3000-3999		201,205,26	00 0	00'0	00'0	155,20	37,159.18		238,519,64
4000-4999		0.00	00.0	00:00		800.00	11,200.00		12,000.00
5000-5999		00.0	00.0	0.00	00:00	00.00	14,958.00		14,958.00
6000 6999		00.0	00'0	00.0	00.00	00'0	00 0		00.00
7130		00.00	00.00	0.00	00'0	00.00	00.00		00.00
7430.7430		000	00.00	00.00	0.00	00'0	00.0		00.00
2000		592,870,43	00.0	00'0	00.00	1,705.20	158,082,18	00.0	752,657.81
7310	Transfers of Indirect Costs	00.00	00.0	00.0	00'0	0.00	00.0		0.00
7350	Transfers of Indirect Costs - Interfund	00.0	00.00	00.0	00'0	00.0	00'0		00.00
2	Total Indirect Costs	00.0	0.00	00.0		0.00	0.00	00.00	00.00
	TOTAL BEFORE OBJECT 8980	592,870.43	00'0	0.00	00.0	1,705.20	158,082.18	00 0	752,657.81
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								c
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
	TOTAL COSTS								1,553,693,77

\* Attach an additional sheet with explanations of any amounts

in the Adjustments column.

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Mcfarland Unified Kern County

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

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
	UNDUPLI								355
TOTAL ACT	TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6666-0000	0			2000	845 004 44		1 611 762 34
1000-1999	Certificated Salaries	668,968.89	0000	000		90,799,01	A27 118 AA		538 650 76
2000-2999	Classified Salaries	61,421.53	000	00.0		20,110.79	421,10,44		4 085 634 94
3000-3999	Employee Benefits	327,812.07	00.00	0.00		72,240,40	685,582.47		1,000,004,94
4000-4999	Books and Supplies	00.00	0.00	00.00	0.00	764.53	8,374.09		9,138,62
5000-5999	Services and Other Operating Expenditures	11.527.61	00.00	0.00	00.00	70.00	4,823.12		16,420.73
6000-6999	Canital Orday	00.0	0.00	00'0		00.00	0.00		00.00
7430	State Special Schools	00.0	00.0	0.00		00.00	00'0		00.00
7430 7430	Control October Services	000	00.0	00.0		00'0	00'0		00.00
	Total Direct Costs	1,069,730,10	00'0	00.00	00.0	219,984,73	1,971,892,56	00.00	3,261,607.39
0,507	Transface of Indiand Costs	125 453 63	00.0	00.0	00 0	00.0	00.00		125,453.63
7070		0000	000	00 0		00.0	00.0		00.00
0350	Department Cost Depart Allocations (pop-add)	970 354 64							970,354,64
	Togism Cost Nepot Checkers (101 and)	125 453 63	000	00.0	00.00	00'0	00.0	00.00	125,453,63
	TOTAL COSTS	1.195.183.73	00.0	00.0	00.0	219,984.73	1,971,892.56	00'0	3,387,061.02
FEDERAL A	O	urces 3000-5999, exc	54.5	00.0	00'0	11.244.64	283,760.77		473,072.08
2000 2000		00.0	00.0	0.00	00.00	00.00	106.73		106.73
3000-3999		52.035.33	0.00	00.0	00.00	00.0	128,988.86		181,024.19
4000.4999		0.00	00:00	00.00	00.00	0.00	00.00		00.00
5000-5999		00.0	00.0	00:00	00 0	0.00	00.00		00.0
6000-6999		00.00	00.0	0.00	00.0	00'0	00.0		00.00
7130		00.0	0.00	00.0	00.00	00'0	00.00		00.00
7430.7439		00.0	00.0	0.00	00.0	00.00	00.00		00.00
		230,102.00	00.0	00.00	00.00	11,244.64	412,856,36	00'0	654,203.00
7310	Transfere of Indirect Costs	30 506 09	0.00	0.00	00.00	00:00	0.00		30,506.09
7350	Transfers of Indirect Costs - Interfund	00.00	00'0	00:00	0.00	00'0	00:00		00.0
000	Total Indiana Costs	30.506.09	00 0	00.0		00.0	00.00	00.00	30,506.09
	TOTAL BEFORE OBJECT 8980	260,608.09	00'0	0.00	00.0	11,244.64	412,856,36	00.00	684,709.09
8980	Less; Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								00.0
	TOTAL COSTS								684,709.09

Mcfarland Unified Kern County

First Interim Special Education Maintenance of Effort 2021-22 Projected Expenditures vs. Actual Comparison Year

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	2020-21 Actual
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Total		1,138,690.26	538,544.03	904,610.75	9.138.62	16,420.73	00.00	00.00	0.00	2,607,404.39	94,947,54	00'0	970,354.64	94,947.54	2,702,351.93	0.00	340,554.19	41,985.37	144,416,81	8,099,96	40.00	00.00	0.00	00:00	535,096.33	0.00	00.00	0.00	535,096,33	0.00		998,128.47 1,533,224.80
Adjustments*										0.00				00.00	0.00										00'0			0.00	0000			
Spec. Education, Ages 5-22 (Goal 5760)		562,233.67	427,011,71	556 593 61	8 374 09	4.823.12	00.0	00.00	00.00	1,559,036.20	00:00	00.0		00.00	1,559,036.20		51,953.99	00'0	25,103.08	7,335,43	0.00	00:00	0.00	00.00	84,392.50	00:0	00.00	00.00	84,392.50			
Special Education, Preschool Students (Goal 5730)	100000000000000000000000000000000000000	85,554,37	50.110.79	72 240 40	764.53	20.00	00.0	0.00	0.00	208,740.09	00:00	00:00		00.00	208,740.09		00.0	00.0	00.00	764.53	00'0	00'0	00:00	00.00	764.53	00'0	00'0	00'0	764,53			
Special Education, Infants	(2.12.12.2)	000	000	000	000	000	000	000	00.00	00'0	0.00	00:0		00.0	00.00		00.0	000	000	00 0	0.00	00.00	00.00	00:00	00:00	00:00	00:00					
Regionalized Program Specialist	(Soai Soay)	000	000	800	00.0	00.0	000	000	000	00.00	00.00	00 0	200	000	00.0		000	000	000	000	000	0.00	00.00	000	00:0	0.00	00'0					
Regionalized Services	00 230E 8 6000 00	0000 % 5885, 88	000	8.0	00.0	000	000	000	000	00.0	00.0	00.0	000	00.0	000		(666	000	00.0	000	000	000	00:0	000	00:00	00.00	000	000				
Special Education, Unspecified	(Goal Sun I)	resources 0000-29	64 404 53	01,421.33	2/3//0//	20.00	000	000	00.0	839,628.10	D4 D47 54	000	070 354 64	DA 547 EA	934.575.64		0000-1999 & 8000-9999)	44 006 97	4 300.01	0.000	40.00	000	00.0	000	449,939.30	00.0	000	000	449,939.30			
2	le Description									Total Direct Costs	Total Control of Control	Familiary of midiract costs	ransfers of Indirect Costs - Interrund	Program Cost Report Allocations (Ilothadu)	TOTAL BEENDE OR IECT 8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	13						State Capital Outlay		39 Debt Service Total Direct Costs	Transfers of Indicart Costs	Transfers of Indirect Costs	Transfers of Infallect Costs - Interland	otal Indirect Costs   TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	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)	
	Object Code	STATE AND	10001	2000-2999	9000-3999	4000-4999	2000-2999	6669-0009	7130	/430-/439	100	015/	7350	FCRA		0868	LOCAL AC	1000-1999	2000-2999	3000-3999	4000-4999	2000-2888	2420	0517	/430-/439	7940	7510	005/		8980	8980	

TOTAL COSTS

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

Mcfarland Unified Kern County

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# First Interim Special Education Maintenance of Effort 2021-22 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

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

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

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

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

## SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
	-	ê <del>i</del>
		2
		~
	2	
	-	
Total exempt reductions	0.00	0.00

Mcfarland Unified Kern County

# First Interim Special Education Maintenance of Effort 2021-22 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

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#### **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].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310		State and Local	Local Only
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)	
Current year funding (IDEA Section 619 - Resource 3315)		6	
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 the activities (which are authorized under the ESEA) pa	R 300.205(a) to reduce aid with the freed up fu	the MOE requirement, the LE	A must list

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SELPA: SECTION 3	(??)	Column A	Column B	Column C
		Projected Exps. (LP-I Worksheet) FY 2021-22	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
	D STATE AND LOCAL EXPENDITURES METHOD  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	4,010,284.70		
	b. Less: Expenditures paid from federal sources	640,046.00		
	c. Expenditures paid from state and local sources	3,370,238.70	3,672,706.57	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		3,672,706.57	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	2 270 228 70	0.00 0.00 3.672,706.57	(302,467.87)
	Net expenditures paid from state and local sources	3,370,238.70	3,072,700.37	1002,401.017

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

		Projected Exps. FY 2021-22	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.			
	a. Total special education expenditures	4,010,284.70		
	b. Less: Expenditures paid from federal sources	640,046.00		
	c. Expenditures paid from state and local sources	3,370,238.70	3,672,706.57	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		3,672,706.57	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	3,370,238.70	3,672,706.57	
	d. Special education unduplicated pupil count	355.00	355.00	
	e. Per capita state and local expenditures (A2c/A2d)	9,493.63	10,345.65	(852.02)

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.

Mcfarland Unified Kern County

# First Interim Special Education Maintenance of Effort 2021-22 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

15 73908 0000000 Report SEMAI

SELPA:

(??)

# B. LOCAL EXPENDITURES ONLY METHOD

			FY must be entered	
		Projected Exps.	Comparison Year	
		FY 2021-22		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	2,306,351.58	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  Net expenditures paid from local sources	2,306,351.58	1,533,224.80	773,126.78

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

		Projected Exps. FY 2021-22	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	2,306,351.58	1,533,224.80	
	Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted		<u>0.00</u> 1.533,224.80	
	for MOE calculation  Less: Exempt reduction(s) from SECTION 1  Less: 50% reduction from SECTION 2  Net expenditures paid from local sources	2,306,351.58	0.00 0.00 1,533,224.80	
	b. Special education unduplicated pupil count	355_	355_	
	c. Per capita local expenditures (B2a/B2b)	6,496.77	4,318.94	2,177.83

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	661-792-3081
Contact Name	Telephone Number
Deputy Superintendent/CBO Title	amgarcia@mcfarland.k12.ca.us Email Address

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

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

#### **CRITERIA AND STANDARDS**

#### 1. CRITERION: Average Daily Attendance

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

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

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

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

#### Estimated Funded ADA

Fiscal Year		Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22) District Regular		3,288,86	3,288,86		
Charter School	<u> </u>	0.00	0.00		
Griater Gerieer	Total ADA	3,288.86	3,288.86	0.0%	Met
st Subsequent Year (2022-23) District Regular		3,311.00	2,959.97		
Charter School		0.00	0.00		
	Total ADA	3,311.00	2,959.97	-10.6%	Not Met
2nd Subsequent Year (2023-24) District Regular		3,289.00	3,124.42		
Charter School		0.00	0,00		
2.76.757 00.752	Total ADA	3,289.00	3,124.42	-5.0%	Not Met

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

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

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

Explanation:
equired if NOT met)

1st Interim, ADA was adjusted for COVID related decline in attendance.	

#### 2. CRITERION: Enrollment

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

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

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

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

	Enrollme	nt		
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22) District Regular	3,484	3,441		
Charter School	0	0		
Total Enrollment	3,484	3,441	-1.2%	Met
1st Subsequent Year (2022-23) District Regular	3,547	3,441		
Charter School	0	0		
Total Enrollment	3,547	3,441	-3.0%	Not Met
2nd Subsequent Year (2023-24) District Regular	3,425	3,441		
Charter School	0	0		
Total Enrollment	3,425	3,441	0.5%	Met

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

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

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

Explanation: (required if NOT met)	At 1st Interim, enrollment was adjusted for COVID related decline in attendance.
V-1	

#### **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19) District Regular	3,311	3,311	
Charter School		0	
Total ADA/Enrollment	3,311	3,311	100.0%
Second Prior Year (2019-20) District Regular	3,288	3,289	
Charter School		0	
Total ADA/Enrollment	3,288	3,289	100.0%
First Prior Year (2020-21) District Regular	3,289	3,289	
Charter School	0	0	
Total ADA/Enrollment	3,289	3,289	100.0%
		Historical Average Ratio:	100.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 100.5%

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

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

	Estimated P-2 ADA	Enrollment CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22) District Regular	3,289	3,441		
Charter School	0	0		
Total ADA/Enrollment	3,289	3,441	95.6%	Met
1st Subsequent Year (2022-23) District Regular	2,960	3,441		
Charter School	0	0		
Total ADA/Enrollment	2,960	3,441	86.0%	Met
2nd Subsequent Year (2023-24) District Regular	3,124	3,441		
Charter School	0	0		
Total ADA/Enrollment	3,124	3,441	90.8%	Met

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

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

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

Explanation:	
(required if NOT met)	

#### 2021-22 First Interim General Fund School District Criteria and Standards Review

#### 4. CRITERION: LCFF Revenue

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

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

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

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

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2021-22)	41.301.559.00	42.861.281.04	3.8%	Not Met
, ,	42.071,417.00	41.502.400.00	-1.4%	Met
1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)	43,352,008.00	43,656,414.00	0.7%	Met

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

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

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

Explanation: (required if NOT met)	The current-year increase in LCFF revenue is due to the increase in supplemental and concentration rate from 50% to 65%.

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#### **CRITERION: Salaries and Benefits**

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

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

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

> Unaudited Actuals - Unrestricted (Resources 0000-1999)

of Unrestricted Salaries and Benefits Total Expenditures Salaries and Benefits to Total Unrestricted Expenditures (Form 01, Objects 1000-7499) 35,214,871,24 75.5% 26,575,817.59

(Form 01, Objects 1000-3999) Fiscal Year Third Prior Year (2018-19) 76.6% 27,511,312.40 35,932,513,53 Second Prior Year (2019-20) 78.8% 25,861,146.74 32,831,117.85 First Prior Year (2020-21) Historical Average Ratio: 77.0%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.0% to 80.0%	74.0% to 80.0%	74.0% to 80.0%

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

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

> Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

Ratio

of Unrestricted Salaries and Benefits (Form 01I, Objects 1000-3999) (Form 01I, Objects 1000-7499) to Total Unrestricted Expenditures Status (Form MYPI, Lines B1-B3) (Form MYPI, Lines B1-B8, B10) Fiscal Year Not Met 67.6% 45,193,501.88 30,531,674.26 Current Year (2021-22) Not Met 73.8% 31,831,869.36 43,144,072.36 1st Subsequent Year (2022-23) Met 77.8% 41,882,194.94 32.569.991.94 2nd Subsequent Year (2023-24)

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

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

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

Explanation: (required if NOT met) 2021-22 includes \$19.5M (\$12.4 ESSER/COVID funds) and 2022-23 includes \$8.9M (\$5.4M ESSER/COVID funds) in construction costs that affects the salary and benefits ratio. The majority of the construction will be paid through one-time categorical funds.

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

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

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Obje	cts 8100-8299) (Form MYPI, Line A2)			
Current Year (2021-22)	9,923,644.71	17,363,723,30	75.0%	Yes
st Subsequent Year (2022-23)	3,065,554.00	13,131,261,00	328.3%	Yes
st Subsequent real (2022-25)	3,065,554.00	3,155,996.00	3.0%	No

Explanation: (required if Yes) The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. At the time of the budget, prior year the plan for the federal one-time COVID related funds (ESSER & ELO) was not finalized. The 1st interim report includes the revenue and expense for these funds in the current year and subsequent year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2021-22)	5,870,541.32	5,069,617,20
1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)	1,336,633.00	1,350,431.00
	1,336,633.00	1,350,431.00
Zild Odbooddolk Todi (2020 2.)		

Explanation: (required if Yes)

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. The includes the revenue and expense for ELO-GEER funds that are projected to be spent in the current year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

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

2.344,027.00	2.811.431.06	19.9%	Yes
2,344,027.00	2,641,940.00	12.7%	Yes
2,344,027.00	2,641,940.00	12.7%	Yes

-13.6%

1.0%

1.0%

Yes

No

No

Explanation: (required if Yes)

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. Additionally, the district received the Educator Effectiveness grant which adds \$185K per year in state revenues

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

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

CLS 4000-4555) (1 OTHI INTT 1, EINC D-1)			
3.727.843.18	5,243,921.05	40.7%	Yes
3.179.875.00	4,763,920.00	49.8%	Yes
3,179,875,00	3,925,058.00	23.4%	Yes

Explanation: (required if Yes)

Expenses were inreased with the increased revenue.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

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

tures (Fund 01, Objects 5000-5999) (For	n with the pol		
6.701.655.53	7,839,880.96	17.0%	Yes
5,635,655.00	7,271,813.00	29.0%	Yes
5,635,655,00	6,277,226,00	11.4%	Yes

Explanation: (required if Yes)

Expenses were inreased with the increased revenue.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Otl	ner Local Revenue (Section 6A)			
Current Year (2021-22)	18,138,213.03	25,244,771.56	39.2%	Not Met
1st Subsequent Year (2022-23)	6,746,214.00	17,123,632.00	153.8%	Not Met
2nd Subsequent Year (2023-24)	6,746,214.00	7,148,367.00	6.0%	Not Met
	rvices and Other Operating Expenditu	res (Section 6A) 13,083,802,01	25.4%	Not Met
Current Year (2021-22)	10,429,498.71			Not Met
st Subsequent Year (2022-23)	8,815,530,00	12,035,733,00	36.5%	
nd Subsequent Year (2023-24)	8.815,530.00	10,202,284,00	15.7%	Not Met

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

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

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

#### Explanation: Federal Revenue (linked from 6A if NOT met)

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. At the time of the budget, prior year the plan for the federal one-time COVID related funds (ESSER & ELO) was not finalized. The 1st interim report includes the revenue and expense for these funds in the current year and subsequent year.

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

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. The includes the revenue and expense for ELO-GEER funds that are projected to be spent in the current year.

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

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. Additionally, the district received the Educator Effectiveness grant which adds \$185K per year in state revenues

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

### Explanation: Books and Supplies

Books and Supplie (linked from 6A if NOT met) Expenses were inreased with the increased revenue.

#### Explanation: Services and Other Exps

Services and Other Expe (linked from 6A if NOT met) Expenses were inreased with the increased revenue.

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#### 7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance	with the Contribution Page	iroment for FC Section 1707	0.75 - Ongoing and Major N	/laintenance/Restricted
Maintenance Account (OMMA/RMA)	With the Contribution Kequ	internett for Lo occion 170		
IOTE: EC Section 17070.75 requires the distriction financing uses for that fiscal year. Per SE calculation.	t to deposit into the account a minin 3 98 and SB 820 of 2020, resources	num amount equal to or greater than 3210, 3215, 3220, 5316, 7027, 742	three percent of the total general fu 0, and 7690 are excluded from the t	nd expenditures and other otal general fund expenditures
DATA ENTRY: Enter the Required Minimum Cor III other data are extracted.	ntribution if Budget data does not ex	ist. Budget data that exist will be ext	racted; otherwise, enter budget data	a into lines 1, if applicable, and 2.
	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	
1, OMMA/RMA Contribution	1,830,611,30	2,053,475.74	Met	
Budget Adoption Contribution (information (Form 01CS, Criterion 7)	on only)			
f status is not met, enter an X in the box that bes	t describes why the minimum requir	red contribution was not made:		
	Not applicable (district does not Exempt (due to district's small si	participate in the Leroy F. Greene Size [EC Section 17070,75 (b)(2)(E)])	chool Facilities Act of 1998)	
	Other (explanation must be prov	ided)	Ğ	
Explanation:				

and Other is marked)

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#### 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

·	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.1%	8.0%	5.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.7%	2.7%	1.8%

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

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

Projected Year Totals

Net Change in

Total Unrestricted Expenditures

Unrestricted Fund Balance (Form 01I, Section E) and Other Financing Uses (Form 01I, Objects 1000-7999)

Deficit Spending Level
(If Net Change in Unrestricted Fund

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

	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
T	(5.460.517.51)	45.693.501.88	12.0%	Not Met
-	(5,290,297,36)	43.644.072.36	12.1%	Not Met
-	(2,063,781.94)	42,382,194.94	4.9%	Not Met

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

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

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

Explanation: (required if NOT met)

The district is committed to reducing costs where possible to offset projected deficit spending and will be evaluating all expenditures prior to incurring the expense.

#### 2021-22 First Interim General Fund School District Criteria and Standards Review

9.	<b>CRITERION:</b>	Fund a	and Cash	Balances
J.	OIGH LIGOR	I WIIW C	1110 00011	Dai:011000

A. FUND BALANCE STANDARI	D: Projected general fund balance will be positive at	the end of the curre	nt fiscal year and two subsequent fiscal years.
9A-1. Determining if the District's Ge	neral Fund Ending Balance is Positive		
			Leader for the true publication to 1000
DATA ENTRY: Current Year data are extract	ted. If Form MYPI exists, data for the two subsequent years w	rill be extracted; if not, er	ter data for the two subsequent years.
	Ending Fund Balance		
	General Fund		
	Projected Year Totals	Clabia	
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2) 14,671,544.83	Status Met	
Current Year (2021-22)	9,953,162.47	Met	
1st Subsequent Year (2022-23)	5,699,037.85	Met	
2nd Subsequent Year (2023-24)	5,555,557,55	mat	
9A-2. Comparison of the District's Er	nding Fund Balance to the Standard		
9A-2. Comparison of the District's Er	ding runs seamer to an example.		
DATA ENTRY: Enter an explanation if the s	andard is not met.		
1a. STANDARD MET - Projected gene	ral fund ending balance is positive for the current fiscal year a	nd two subsequent fisca	l years.
Ta. STANDARD WET Trojustou gome			
Explanation:			
(required if NOT met)			
(194298 115			€
B. CASH BALANCE STANDAR	D: Projected general fund cash balance will be posi	tive at the end of the	current fiscal year.
9B-1. Determining if the District's Er			
DATA ENTRY: If Form CASH exists, data was	vill be extracted; if not, data must be entered below.		
	Ending Cash Balance		
	General Fund	61.11	
Fiscal Year	(Form CASH, Line F, June Column)	Status Met	
Current Year (2021-22)	6,243,678.00	iviet	
9B-2. Comparison of the District's E	nding Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the	atandard is not met.		
1a. STANDARD MET - Projected gene	eral fund cash balance will be positive at the end of the current	t fiscal year	
Explanation:			
(required if NOT met)			

#### **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.  Subsequent Years, Form MYPI, Line F2, if available.)	3,289	3,289	3,289
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	L	Ļ
---	--	---	---

If you are the SELPA AU and are excluding special education pass-through funds:

-			
	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Special Education Pass-through Funds			

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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

No

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

a... Enter the name(s) of the SELPA(s):

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

- Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
73,749,910.26	63,344,414.36	55,058,905.62
0.00	0.00	0.00
73,749,910.26	63,344,414.36	55,058,905.62
3%	3%	3%
2,212,497.31	1,900,332.43	1,651,767.17
0.00	0.00	0.00
2,212,497.31	1,900,332.43	1,651,767.17

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

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
General Fund - Stabilization Arrangements     (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0,00
General Fund - Reserve for Economic Uncertainties     (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,942,301.00	4,652,003,64	2,588,221.70
<ol> <li>General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)</li> </ol>	0.00	0.00	0.00
<ol> <li>General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999 (Form MYPI, Line E1d)</li> </ol>	0.00	000	0,00
<ol> <li>Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)</li> </ol>	0.00	0.00	0,00
<ol> <li>Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)</li> </ol>	436,226.46	436,226.46	436,226.46
<ol> <li>Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)</li> </ol>	0.00	0.00	0.00
District's Available Reserve Amount     (Lines C1 thru C7)	10,378,527,46	5,088,230,10	3,024,448.16
<ol> <li>District's Available Reserve Percentage (Information only)</li> <li>(Line 8 divided by Section 10B, Line 3)</li> </ol>	14.07%	8.03%	5.49%
District's Reserve Sta (Section 10B, I	5000	1,900,332.43	1,651,767.17
	Status: Met	Met	Met

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

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

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

Explanation:	
(required if NOT met)	

SUPI	PLEMENTAL INFORMATION
DATA E	ENTRY: Click the appropriate Yes or No button for items S1 through S4, Enter an explanation for each Yes answer
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?  No
1b,	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a,	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a,	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

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#### S5. Contributions

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

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

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

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

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

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

Description / Fiscal	Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributi	ons, Unrestricted	General Fund				
	Resources 0000-1	(3.689,906.89)	(3,607,169.51)	-2.2%	(82,737,38)	Met
Current Year (2021		(3,661,449.00)	(3,787,528.00)	3.4%	126,079.00	Met
1st Subsequent Yes 2nd Subsequent Yes		(3,844,522.00)	(3,976,904,00)		132,382.00	Met
•						
	in, General Fund *	0.00	0.00	0.0%	0.00	Met
Current Year (2021		0.00	0.00	0.0%	0.00	Met
1st Subsequent Yea		0.00	0.00	0.0%	0.00	Met
2nd Subsequent Ye	ear (2023-24)	0.00	0.00	0.070	9,00	
1c. Transfers	Out, General Fund	l*			0.00	Met
Current Year (2021		500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Ye	аг (2022-23)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Ye	ear (2023-24)	500,000.00	500,000,00	0.0%	0.00	Wict
1d: Capital Pr	oject Cost Overrui	ne				
		runs occurred since budget adoption that may	impact the	1	70.000	
general fur	nd operational budg	et?	·	- L	No	
* Include transfers	used to cover oners	ting deficits in either the general fund or any o	ther fund.			
include transfers	used to cover opera	taing denote in ordiner are general tand at any				
S5B. Status of t	he District's Proj	ected Contributions, Transfers, and Ca	apital Projects			
DATA ENTRY: Ent	er an explanation if	Not Met for items 1a-1c or if Yes for Item 1d.				
1a. MET - Pro	iected contributions	have not changed since budget adoption by n	nore than the standard for the cur	rent year a	and two subsequent fiscal years.	
Id. ML. TIO	jodiou oo, iii buii o ii					
	planation:					
(requir	ed if NOT met)					
	ļ					
1b. MET - Pro	iected transfers in h	ave not changed since budget adoption by mo	ore than the standard for the curre	ent year an	d two subsequent fiscal years.	
	planation:					
(requir	red if NOT met)					
	1					

#### 2021-22 First Interim General Fund School District Criteria and Standards Review

lc.	MET - Projected transfers ou	it have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There have been no ca	pital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	-6	
	Project Information: (required if YES)	

## S6. Long-term Commitments

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

1. a. Does your district have long-term (multiyear) commitments? (if No, skip terms to and 2 and sections S6B and S6C)  2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts, Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.  2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts, Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.  3. ACS Fund and Object Codes Used For:  Type of Commitment Remaining Funding Sources (Revenues) Pund object Codes Used For:  Principal Balance as of July 1, 2021  Debt Service (Expenditures)  SACS Fund and Object Codes Used For:  Principal Balance as of July 1, 2021  Pund 51 - Property Taxes Bonds Sprincipalion Sprincipalion Sprincipalion Sprincipalion Fund 51 - Property Taxes Bonds Sprincipalion OPEB  Fund 01 - General Fund OPEB  OPEB  Other Long-term Commitments (do not include OPEB):  Note Payable  Fund 01 - General Fund Hudson Note  Sprincipalion Fund 01 - General Fund Hudson Note  Sprincipalion Fund 01 - General Fund Hudson Note  Sprincipalion Fund 01 - General Fund Fund 01 - Ge	Explain how any increase in	n annual payme	ents will be funded. Also, explain how	any decrease to funding s	ources used to pay long-term commitments	will be replaced.
ATA ENTRY: if Budget Adoption data axid (Form 01CS, Item 96A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for item 1c, but and data may be overwrithen to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and exter of the data, as applicable.  1. a. Does your district have long-term (multiplear) commitments?  (if No, skip items 1s am 2 and storcions S8B and S6C)  If Yes to firm 1a, last (or update) all now and existing multiplear commitments and required annual debt service amounts. Do not include long-term commitments for poalemployment benefits other than persons (OFED), OPEB is discosed in liver STA.  Type of Commitment Remaining Funding Sources (Revenues)  Funding Sources (Revenues)  Funding Sources (Revenues)  Fund 51 - Property Taxes  Bonds  Fund 51 - Property Taxes  Bonds  Fund 51 - General Fund  OPEB  Note Payable  Fund 51 - General Fund  Prior Year (2003-24)  Fund 51 - General Fund  Prior Year (2003-24	<sup>1</sup> Include multiyear commitr	ments, multiyea	ar debt agreements, and new programs	s or contracts that result in	long-term obligations.	
tricated data may be overwritten to update long-term commitment as in ten 2, as applicable.  1. a. Does your district have long-term (multiyear) commitments?  (I'No. spit frems to and 2 and sections 988 and 98C)  2. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred No since budget adoption?  2. If Yes to Item 1a, have new long-term (multiyear) commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item STA.  2. If Yes to term 1a, lat for update) all now and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item STA.  2. If Yes to term 1a, lat for update all now and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item STA.  2. If Yes to term 1a, the year's SACS Fund and Object Codes Used For:  Type of Commitment Remaining Funding Sources (Revenues)  2. Expension of the pensions of the pens	S6A. Identification of the Distr	rict's Long-te	erm Commitments			
By Yes to Item 1a, Note mew long-term (multiyear) commitments been incurred since budget adoption?  2. If Yes to Item 1a, Its (or update) all new and existing multiyear commitments and required amounts of the many pensions (OPEB). OPEB is discoved in Item 57A.  2. If Yes to Item 1a, Its (or update) all new and existing multiyear commitments and required amounts debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB). OPEB is discoved in Item 57A.  2. If Yes to Item 1a, Its (or update) all new and existing multiyear commitments and required amounts debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB). OPEB is discoved in Item 57A.  2. If Yes to Item 1a, Item 1	DATA ENTRY: If Budget Adoption of Extracted data may be overwritten to all other data, as applicable,	lata exist (Form o update long-t	n 01CS, Item S6A), long-term commitr term commitment data in Item 2, as ap	ment data will be extracted oplicable, If no Budget Ado	and it will only be necessary to click the ap ption data exist, click the appropriate button	propriate button for Item 1b, s for items 1a and 1b, and enter
asses Ende budget adoption?  2. If yes to item 1a, list (or update) all new and existing multiyear commitments and required samual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is discussed in Item S7A.  2. If yes to item 1a, list (or update) all new and existing multiyear commitments and required samual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is discussed in Item S7A.  2. If yes of Commitment Remaining Funding Sources (Revenues) Debt Service (Expenditures) as of July 1, 2021  2. Easses Ende Mail Commitment (Commitments) Program State School Bullding Loans  2. Easses Centificates of Participation  2. Fund 01 - General Fund OPEB  2. Fund 01 - General Fund OPEB  2. Fund 01 - General Fund OPEB  3. S079.907  4. Fund 01 - General Fund OPEB  4. Subsequent Year (2022-23)  4. Annual Payment (P& 8)  4. Fund 01 - General Fund OPEB  5. S2, S23, 228  7. Fund 01 - General Fund OPEB  4. Fund 01 - General Fund OPEB  5. Fund 01 - General Fund OPEB  5. Fund 01 - General Fund OPEB  7. Fund 01 - Gene				Ye	s	
benefits other than pensions (OFEB); OFEB is disclosed in Item SYA.  **Type of Commitment Remaining Funding Sources (Revenues) Debt Service (Expenditures) as of July 1, 2021  **Leases**  **Leases**  **Leases**  **Leases**  **Leases**  **Leases**  **Leases**  **Leases**  **Define Type of Commitments (do not include OPEB)**  **Note Payable**  **Fund 01 - General Fund Denaral Fund D				d N	0	
Type of Commitment Remaining Funding Sources (Revenues) Debt Service (Expenditures) as of July 1, 2021  - Eases	If Yes to Item 1a, list (or up benefits other than pension	date) all new a s (OPEB); OPI	nd existing multiyear commitments an EB is disclosed in Item S7A	nd required annual debt sei	vice amounts, Do not include long-term con	nmitments for postemployment
Prior Year   Courrent Year	T Commitment					
Detrificates of Participation   Seneral Property Taxes   Bonds   35.079.907   Supp Early Retirement Program   State School Building Loans   Fund 01 - General Fund   OPEB   16.801,846   State School Building Loans   Fund 01 - General Fund   Vacation Accrual   45.000		Kemaining	Fulluling Sources (Revenue	~ <i>J</i>		
Fund 51 - Property Taxes   Bonds   Style 907   Suppr Early Retirement Program   Fund 01 - General Fund   OPEB   15,801,845   Suppr Early Retirement Program   Fund 01 - General Fund   Vacation Accrual   45,000						25.270.007
Supp Early Retirement Program   State School Building Loans   Supp Early Retirement Program   Suppl Early Retirement Program	General Obligation Bonds		Fund 51 - Property Taxes			
Compensated Absences   Fund 01 - General Fund   Vacation Accrual   40,000.   Compensated Absences   Fund 01 - General Fund   Hudson Note   596,475     Note Payable   Fund 01 - General Fund   Hudson Note   596,475     Fund 01 - General Fund   Hudson Note   596	Supp Early Retirement Program		Fund 01 - General Fund	OPEB		10,001,040
Compensated Absences   Fund 01 - General Fund   Fund 01 - General Fund 01 - General Fund   Fund 01 - General Fund 01 - Ge	State School Building Loans					45,000
Note Payable	Compensated Absences		Fund 01 - General Fund	Vacation Acc	rual	40,000
Note Payable   Fund 01 - General rund   Fund 0	Other Long-term Commitments (do	not include OF	PEB):	T.		
Total:    Prior Year (2020-21)	Note Dayable		Fund 01 - General Fund	Hudson Note		596,475
TOTAL:    Prior Year (2020-21)	Note Payable		Talla of Conjugati Sitt			
TOTAL:    Prior Year (2020-21)						
TOTAL:    Prior Year (2020-21)						
TOTAL:    Prior Year (2020-21)						
TOTAL:    Prior Year (2020-21)						
TOTAL:    Prior Year (2020-21)	<del>}</del>					
TOTAL:    Prior Year (2020-21)						E2 E22 228
Pilot   Commitment (continued)   Commitment	TOTAL:					52,523,226
Total Annual Payments: 2,020,311 (F & I)  Type of Commitment (continued) (F & I)  (F		S 2	(2020-21) Annual Payment	(2021-22) Annual Payment	(2022-23) Annual Payment	(2023-24) Annual Payment
Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences  Other Long-term Commitments (continued):  Note Payable  Total Annual Payments: 2,020,311 2,984,973 2,927,043 2,218,589		tinued)	(P & I)	(P & I)	( 4.7	
Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences  Other Long-term Commitments (continued):  Note Payable  Total Annual Payments: 2,020,311 2,984,973 2,927,043 2,218,589			2 020 311	2 984 9	73 2,927,043	2,218,589
Supp Early Retirement Program State School Building Loans Compensated Absences  Other Long-term Commitments (continued):  Note Payable  Total Annual Payments: 2,020,311 2,984,973 2,927,043 2,218,589			2,020,311	2,004,0		
State School Building Loans Compensated Absences  Other Long-term Commitments (continued):  Note Payable  Total Annual Payments: 2,020,311 2,984,973 2,927,043 2,218,589	- 5					
Compensated Absences  Other Long-term Commitments (continued):  Note Payable  Total Annual Payments: 2,020,311 2,984,973 2,927,043 2,218,589						
Note Payable  Total Annual Payments: 2,020,311 2,984,973 2,927,043 2,218,589	Compensated Absences					
Total Annual Payments: 2,020,311 2,984,973 2,927,043 2,218,589	Other Long-term Commitments (co	ntinued):				1
Total Annual Payments: 2,020,311 2,054,373	Note Payable					
Total Annual Payments: 2,020,311 2,054,373						
Total Annual Payments: 2,020,311 2,054,373						
Total Annual Payments: 2,020,311 2,054,373						
Total Annual Payments: 2,020,311 2,054,373					2.007.010	2 249 590
	Total Ann	nual Payments:				

S6B.	Comparison of the Distric	t's Annual Payments to Prior Year Annual Payment					
DATA	ENTRY: Enter an explanation	if Yes.					
1a.	1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years, Explain how the increase in annual payments will be funded,						
	Explanation: (Required if Yes to increase in total annual payments)	In March 2020, the district passed a \$30M general obligation bond to build a multi-purpse building at the high school, replace old roofs, and other school improvements. The first issuance of \$10M increased our annual payments. It is important to note that the district refinanced old bonds and realized a savings of approximately \$2,5M. The principal and payments are paid by taxpayer taxes.					
S6C.	Identification of Decrease	s to Funding Sources Used to Pay Long-term Commitments					
DATA	ENTRY: Click the appropriate	Yes or No button in Item 1; if Yes, an explanation is required in Item 2.					
1.	Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?					
		No					
2.	2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.						
	Explanation: (Required if Yes)						

## S7. Unfunded Liabilities

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

	other than pensions (OPEB)? (If No, skip items 1b-4)			
		No		
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	n/a		
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	n/a		
		Budget Adoption	Material and an analysis	
<u>.</u> .	OPEB Liabilities	(Form 01CS, Item S7A)	First Interim	
	a. Total OPEB liability	16,801,846.00	16,801,846.00	
	<ul><li>b. OPEB plan(s) fiduciary net position (if applicable)</li><li>c. Total/Net OPEB liability (Line 2a minus Line 2b)</li></ul>	16,801,846.00	16,801,846.00	
	d. Is total OPEB liability based on the district's estimate			
	or an actuarial valuation?	Actuarial	Actuarial	
	<ul> <li>e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.</li> </ul>	Jun 30, 2020	Jun 30, 2020	
3.	OPEB Contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim	
	Current Year (2021-22)	834,433.00	834,433.00	
	1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)	834,433.00 834,433.00	834,433.00 834,433.00	
	b, OPEB amount contributed (for this purpose, include premiums paid to a self-in	neurance fund)		
	(Funds 01-70, objects 3701-3752)	isdianos iditaj		
	Current Year (2021-22)	445,335.96	445,335.96	
	1st Subsequent Year (2022-23)	517,462.00	517,462.00	
	2nd Subsequent Year (2023-24)	543,334.00	543,334,00	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		046 670 00	
	Current Year (2021-22)	816,672.00	816,672.00 820,809.00	
	1st Subsequent Year (2022-23)	820,809,00 784,588.00	784,588.00	
	2nd Subsequent Year (2023-24)	704,000,00	10 (1000.00	
	d. Number of retirees receiving OPEB benefits	274	374	
	Current Year (2021-22)	374 374	374	
	1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)	374	374	

S7B.	dentification of the District's Unfunded Liability for Self-insurar	nce Programs
DATA First In	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budg terim data in items 2-4.	get Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2,	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2021-22) 1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)	Budget Adoption (Form 01CS, Item S7B) First Interim
	Amount contributed (funded) for self-insurance programs     Current Year (2021-22)     1st Subsequent Year (2022-23)     2nd Subsequent Year (2023-24)	
4.	Comments:	

#### \$8. Status of Labor Agreements

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

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

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

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

		Cartificated (Non-mo	nagement) Employees		
S8A. 0	Cost Analysis of District's Labor Ac	greements - Cerunicated (Non-ma	nagement) Employees		
DATA I	ENTRY: Click the appropriate Yes or No	button for "Status of Certificated Labor ,	Agreements as of the Previous	s Reporting Period." There are no extract	lions in this section.
Status Were a	of Certificated Labor Agreements as o	is of budget adoption?	Yes		
	If Yes, co	mplete number of FTEs, then skip to se	ction S8B.		
	If No, con	tinue with section S8A.			
Certific	cated (Non-management) Salary and B	Benefit Negotiations			
		Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year (2023-24)
		(2020-21)	(2021-22)	(2022-23)	(2023-24)
Numbe	er of certificated (non-management) full- quivalent (FTE) positions	177,0	181.0	181.0	181.0
10	Have any salary and benefit negotiation	ns been settled since budget adoption?	n/a		
1a.	If Yes an	nd the corresponding public disclosure of	locuments have been filed with	n the COE, complete questions 2 and 3.	
	If Yes, an	nd the corresponding public disclosure on the corresponding public disclosure of the correspondi	documents have not been filed	with the COE, complete questions 2-5.	
		- All the action of C			
1b.	Are any salary and benefit negotiations	omplete questions 6 and 7.	No		
	132, 33	4	:: <del>1</del>		
Negoti	ations Settled Since Budget Adoption	and the standard many many	ting: Jul 14, 2	021	
2a.	Per Government Code Section 3547.5(	(a), date of public disclosure board friee	ung, <u>Jan 14, 2</u>	021	
2b.	Per Government Code Section 3547.5(	(b), was the collective bargaining agree	ment		
	certified by the district superintendent a	and chief business official?	Yes	004	
	If Yes, da	ate of Superintendent and CBO certifica	tion: Jul 14, 2	021	
3.	Per Government Code Section 3547.5	(c), was a budget revision adopted	n/a		
	to meet the costs of the collective barg	ate of budget revision board adoption:			
				10 20 2022	7
4.	Period covered by the agreement:	Begin Date: Jul 0	1, 2019	End Date: Jun 30, 2022	1
5.	Salary settlement:		Current Year	1st Subsequent Year	2nd Subsequent Year
5.	Salary Settlement.		(2021-22)	(2022-23)	(2023-24)
	Is the cost of salary settlement include	d in the interim and multiyear			V
	projections (MYPs)?	L	Yes	Yes	Yes
	-	One Year Agreement	298,081	4,547	4,60
	Total cos	st of salary settlement	290,001	1,511	
	% chang	e in salary schedule from prior year	1.5%	J	
		Multiyear Agreement			
	Total cos	st of salary settlement			
	% chang (may ent	e in salary schedule from prior year ter text, such as "Reopener")			
	Identify t	the source of funding that will be used to	support multiyear salary com	mitments:	

#### 2021-22 First Interim General Fund School District Criteria and Standards Review

Negoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
		(2021-22)	(202-2303)	1 (2020-2-7)
7.	Amount included for any tentative salary schedule increases			
		Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2021-22)	(2022-20)	
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
2. 3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
7.	refeatil projected disalige in the research pro-			
Certifi Since	cated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are ar	y new costs negotiated since budget adoption for prior year			
settler	nents included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Step and Column Adjustments	(2021-22)	(2022-23)	(2023-24)
10	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Attrition (layoffs and retirements)	(2021-22)	(2022-23)	(2023-24)
	, , , , ,			
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
	employees included in the litterin and in 17 3:		l	
Certif	icated (Non-management) - Other ther significant contract changes that have occurred since budget adoption	and the cost impact of each change	(i.e. class size hours of employment.	leave of absence, bonuses, etc.):
List o	ther significant contract changes that have occurred since budget adoption	and the cost impact of cach change	(i.e., older older heart at any asymmetry	
	9			
	<del></del>			

S8B. Cost Analysis of District's La	bor Agreements - Classified (Non-ma	anagement) Emp	loyees		
DATA ENTRY: Click the appropriate Yes	or No button for "Status of Classified Labor	Agreements as of	the Previous F	Reporting Period." There are no extraction	ns in this section,
	s as of the Previous Reporting Period tled as of budget adoption? Yes, complete number of FTEs, then skip to No, continue with section S8B	section S8C.	No		
Classified (Non-management) Salary a	and Benefit Negotiations Prior Year (2nd Interim) (2020-21)	Current Y		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) TE positions	129,2	(55)	179.0	179.0	179.0
lf'	potiations been settled since budget adoption Yes, and the corresponding public disclosur Yes, and the corresponding public disclosur No, complete questions 6 and 7.	e documents have	Yes been filed with not been filed	the COE, complete questions 2 and 3, with the COE, complete questions 2-5,	
1b. Are any salary and benefit negotiff	tiations still unsettled? Yes, complete questions 6 and 7.		No		
Negotiations Settled Since Budget Adopt 2a. Per Government Code Section S	<u>tion</u> 3547.5(a), date of public disclosure board m	eeting:	Nov 08, 20	021	
certified by the district superinte	3547.5(b), was the collective bargaining agr ndent and chief business official? Yes, date of Superintendent and CBO certifi		Yes Nov 08, 2	021	
to meet the costs of the collective	3547,5(c), was a budget revision adopted re bargaining agreement? Yes, date of budget revision board adoption		No		1
4. Period covered by the agreeme	nt: Begin Date: Jul	01, 2021	E	and Date: Jun 30, 2024	1
5. Salary settlement:		Current \ (2021-		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement in projections (MYPs)?	included in the interim and multiyear	Yes		Yes	Yes
	One Year Agreement		100.050	3,038	3,131
To	otal cost of salary settlement		123,650	3,030	0,101
%	change in salary schedule from prior year or	1.5%		J	
	Multiyear Agreement				T
To	otal cost of salary settlement				
	change in salary schedule from prior year nay enter text, such as "Reopener")				
Id 	lentify the source of funding that will be used	d to support multiye	ar salary com	mitments:	
Negotiations Not Settled				1:	
Cost of a one percent increase	in salary and statutory benefits				
		Current (2021-		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentati	ve salary schedule increases				

#### 2021-22 First Interim General Fund School District Criteria and Standards Review

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<ol> <li>Are costs of H&amp;W benefit changes included in the interim and MYPs?</li> <li>Total cost of H&amp;W benefits</li> <li>Percent of H&amp;W cost paid by employer</li> <li>Percent projected change in H&amp;W cost over prior year</li> </ol>			
Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption		i	
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?  If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Classified (Non-management) Step and Column Adjustments	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<ol> <li>Are step &amp; column adjustments included in the interim and MYPs?</li> <li>Cost of step &amp; column adjustments</li> <li>Percent change in step &amp; column over prior year</li> </ol>			
Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are savings from attrition included in the interim and MYPs?			
<ol><li>Are additional H&amp;W benefits for those laid-off or retired employees included in the interim and MYPs?</li></ol>			
Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption an	id the cost impact of each (i.e., ho	urs of employment, leave of absence, b	onuses, etc.):

S8C. C	ost Analysis of District's Labor Agre	eements - Management/Supe	rvisor/Confidential Employ	ees	
DATA E	ENTRY: Click the appropriate Yes or No but ection.	ton for "Status of Management/Su	pervisor/Confidential Labor Agre	ements as of the Previous Reporting Pe	eriod." There are no extractions
Status Were a	of Management/Supervisor/Confidential II managerial/confidential labor negotiations If Yes or n/a, complete number of FTEs, th If No, continue with section S8C.	s settled as of budget adoption?	vious Reporting Period No		
Manag	ement/Supervisor/Confidential Salary an	d Benefit Negotiations			
J	·	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	24	(2020-21)	(2021-22)	(2022-23)	(2023-24)
Numbe confide	r of management, supervisor, and ntial FTE positions	41.0	41.0	41.0	41.0
1a,		olete question 2.	Yes		
	If No, compl	ete questions 3 and 4			
1b.	Are any salary and benefit negotiations sti	ill unsettled? plete questions 3 and 4.	No		
Negotia	ations Settled Since Budget Adoption				
2.	Salary settlement:	ř	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear	Yes	Yes	Yes
		f salary settlement			
		ealary schedule from prior year text, such as "Reopener")	1.5%		
Negoti	ations Not Settled	-1			
3.	Cost of a one percent increase in salary a	and statutory benefits		]	
			Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4.	Amount included for any tentative salary s	schedule increases	(2021-22)		
	ement/Supervisor/Confidential and Welfare (H&W) Benefits	,	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
		ad in the interim and MVDs2			
1.	Are costs of H&W benefit changes include	ed in the interim and will 3:			
2. 3.	Total cost of H&W benefits  Percent of H&W cost paid by employer				
4.	Percent projected change in H&W cost or	ver prior year			
	jement/Supervisor/Confidential nd Column Adjustments		Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
18	Are step & column adjustments included	in the interim and MYPs?			
2.	Cost of step & column adjustments				
3.	Percent change in step and column over	prior year			
	gement/Supervisor/Confidential		Current Year	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Other	Benefits (mileage, bonuses, etc.)	9	(2021-22)	(EGEE-EG)	Annual An
1.	Are costs of other benefits included in the	interim and MYPs?			
2.	Total cost of other benefits				
3,	Percent change in cost of other benefits of	over prior year			

Mcfarland Unified Kern County

#### 2021-22 First Interim General Fund School District Criteria and Standards Review

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#### S9. Status of Other Funds

	Analyze the status of other fur interim report and multiyear p	nds that may have negative fund balances at the end o rojection for that fund, Explain plans for how and when	of the current fiscal year, If any other fund has a projected negative fund balance, prepare an the negative fund balance will be addressed.
S9A.	Identification of Other Fun	ds with Negative Ending Fund Balances	
DATA	ENTRY: Click the appropriate b	outton in Item 1, If Yes, enter data in Item 2 and provide	e the reports referenced in Item 1.
1.	balance at the end of the curr		No
	If Yes, prepare and submit to each fund	the reviewing agency a report of revenues, expenditur	res, and changes in fund balance (e,g., an interim fund report) and a multiyear projection report for
2,	If Yes, identify each fund, by explain the plan for how and v	name and number, that is projected to have a negative when the problem(s) will be corrected.	e ending fund balance for the current fiscal year, Provide reasons for the negative balance(s) and

	ITIONAL FISCAL INDICATORS	
The fol may al	lowing fiscal indicators are designed to provide additional data for reviewing agencies, A "Yes" answer ert the reviewing agency to the need for additional review,	r to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically comp	pleted based on data from Criterion 9.
<b>A</b> 1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
<b>A4</b> .	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

End of School District First Interim Criteria and Standards Review

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

Comments: (optional)

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## First Interim 2021-22 Projected Totals 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

CHK-RESOURCExOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
1		0504	1 021 700 02
01-3060-0-0000-0000-9791	3060	9791	1,931,788.82 -2,445.70
01-3060-1-0000-0000-9791	3060	9791	231,338.38
01-3060-2-0000-0000-9791	3060	9791	
01-3060-3-0000-0000-9791	3060	9791	-402,380.44
01-3060-4-0000-0000-9791	3060	9791	-202,574.11
01-3060-5-0000-0000-9791	3060	9791	-275,406.08
01-3060-6-0000-0000-9791	3060	9791	-418,391.77
01-3060-7-0000-0000-9791	3060	9791	-429,064.06
01-3060-8-0000-0000-9791	3060	9791	-432,277.39
01-3060-9-0000-0000-9791	3060	9791	-587.65
Explanation: Resource balance is	s zero.		
01-3110-0-0000-0000-9791	3110	9791	83,588.27
01-3110-3-0000-0000-9791	3110	9791	2,457.04
01-3110-4-0000-0000-9791	3110	9791	-17,964.76
01-3110-5-0000-0000-9791	3110	9791	-21,825.43
01-3110-6-0000-0000-9791	3110	9791	-19,364.82
01-3110-7-0000-0000-9791	3110	9791	-1,728.70
01-3110-7-0000-0000-9791	3110	9791	-26,981.70
01-3110-8-0000-0000 5751	3110	9791	1,820.10
Explanation: Resource balance is	-	• · • =	,

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

SACS2021ALL Financial Reporting Software - 2021.2.0 15-73908-0000000-Mcfarland Unified-First Interim 2021-22 Projected Totals 12/10/2021 11:21:08 AM

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

EXCEPTION

Explanation: The District does not use the SACS Cashflow Worksheet.

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0 12/10/2021 11:01:10 AM

15-73908-0000000

# First Interim 2021-22 Actuals to Date 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)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

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

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-3905-0-0000-0000-8290 01-3905-0-0000-0000-9740 01-3905-0-0000-0000-979Z Explanation:Balance in Fund 01 to Fund 11.	01 01 01 Resource	3905 3905 3905 3905 is zero. Funds	5,305.00 5,305.00 5,305.00 were transferred
01-3913-0-0000-0000-8290 01-3913-0-0000-0000-9740 01-3913-0-0000-0000-979Z Explanation:Balance in Fund 01 to Fund 11.	01 01 01 Resource	3913 3913 3913 is zero. Funds	35,629.00 35,629.00 35,629.00 were transferred

CHK-RESOURCExOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT			575 T 110
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3060-0-0000-0000-9791	3060	9791	1,931,788.82
01-3060-1-0000-0000-9791	3060	9791	-2,445.70
01-3060-2-0000-0000-9791	3060	9791	231,338.38
01-3060-3-0000-0000-9791	3060	9791	-402,380.44
01-3060-4-0000-0000-9791	3060	9791	-202,574.11
01-3060-5-0000-0000-9791	3060	9791	-275,406.08
01-3060-6-0000-0000-9791	3060	9791	-418,391.77
01-3060-7-0000-0000-9791	3060	9791	-429,064.06
01-3060-8-0000-0000-9791	3060	9791	-432,277.39
01-3060-9-0000-0000-9791	3060	9791	-587.65
Explanation: Resource balance	is zero.		

01-3110-0-0000-0000-9791 01-3110-3-0000-0000-9791 01-3110-4-0000-0000-9791 01-3110-5-0000-0000-9791 01-3110-6-0000-0000-9791 01-3110-8-0000-0000-9791 01-3110-9-0000-0000-9791	3110 3110 3110 3110 3110 3110 3110 3110	9791 9791 9791 9791 9791 9791 9791	83,588.27 2,457.04 -17,964.76 -21,825.43 -19,364.82 -1,728.70 -26,981.70 1,820.10
Explanation: Resource balance	is zero.		

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0 12/10/2021 11:00:52 AM

15-73908-0000000

# First Interim 2021-22 Board Approved Operating 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

CHK-RESOURCExOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3060-0-0000-0000-9791 01-3060-1-0000-0000-9791 01-3060-2-0000-0000-9791 01-3060-3-0000-0000-9791 01-3060-4-0000-0000-9791 01-3060-5-0000-0000-9791 01-3060-6-0000-0000-9791 01-3060-7-0000-0000-9791 01-3060-8-0000-0000-9791 01-3060-9-0000-0000-9791 Explanation:Resource has a zero	3060 3060 3060 3060 3060 3060 3060 3060	9791 9791 9791 9791 9791 9791 9791 9791	1,931,788.82 -2,445.70 231,338.38 -402,380.44 -202,574.11 -275,406.08 -418,391.77 -429,064.06 -432,277.39 -587.65
01-3110-0-0000-0000-9791 01-3110-3-0000-0000-9791 01-3110-4-0000-0000-9791 01-3110-5-0000-0000-9791 01-3110-6-0000-0000-9791 01-3110-7-0000-0000-9791 01-3110-8-0000-0000-9791 01-3110-9-0000-0000-9791 Explanation: Resource has a zero	3110 3110 3110 3110 3110 3110 3110 3110	9791 9791 9791 9791 9791 9791 9791	83,588.27 2,457.04 -17,964.76 -21,825.43 -19,364.82 -1,728.70 -26,981.70 1,820.10

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

SACS2021ALL Financial Reporting Software - 2021.2.0 15-73908-0000000-Mcfarland Unified-First Interim 2021-22 Board Approved Operating Budget 12/10/2021 11:00:52 AM

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0 12/10/2021 11:00:42 AM

15-73908-0000000

### First Interim 2021-22 Original 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

CHK-RESOURCExOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3060-0-0000-0000-9791 01-3060-1-0000-0000-9791 01-3060-2-0000-0000-9791 01-3060-3-0000-0000-9791 01-3060-4-0000-0000-9791 01-3060-5-0000-0000-9791 01-3060-6-0000-0000-9791 01-3060-7-0000-0000-9791 01-3060-8-0000-0000-9791 01-3060-9-0000-0000-9791 Explanation:Resource has a zero	3060 3060 3060 3060 3060 3060 3060 3060	9791 9791 9791 9791 9791 9791 9791 9791	1,931,788.82 -2,445.70 231,338.38 -402,380.44 -202,574.11 -275,406.08 -418,391.77 -429,064.06 -432,277.39 -587.65
01-3110-0-0000-0000-9791 01-3110-3-0000-0000-9791 01-3110-4-0000-0000-9791 01-3110-5-0000-0000-9791 01-3110-6-0000-0000-9791 01-3110-7-0000-0000-9791 01-3110-8-0000-0000-9791 01-3110-9-0000-0000-9791 Explanation:Resource has a ze	3110 3110 3110 3110 3110 3110 3110 3110	9791 9791 9791 9791 9791 9791 9791	83,588.27 2,457.04 -17,964.76 -21,825.43 -19,364.82 -1,728.70 -26,981.70 1,820.10

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

SACS2021ALL Financial Reporting Software - 2021.2.0 15-73908-0000000-Mcfarland Unified-First Interim 2021-22 Original Budget 12/10/2021 11:00:42 AM

Checks Completed.