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: March 08, 2022  Signed:
CERTIFICATION OF FINANCIAL CONDITION  President of the Governing to and
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.

CRITE	RIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	х	

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RITE	RIA AND STANDARDS (contir	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 first interim.	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 first interim.	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
6а	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	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 first interim.		х
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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	

<b>JPPL</b>	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 first interim that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	x	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х

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UPPL	EMENTAL INFORMATION (co	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
		<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 first interim 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	
	2	<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		<ul> <li>Certificated? (Section S8A, Line 1b)</li> </ul>	X	
		<ul> <li>Classified? (Section S8B, Line 1b)</li> </ul>	X	
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul> <li>Certificated? (Section S8A, Line 3)</li> </ul>	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

DDIT	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
A3	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	
<b>A</b> 5	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	
<b>A</b> 7	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						
Total District Regular ADA						
Includes Opportunity Classes, Home &		1				
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI	1					
and Extended Year, and Community Day	1					
School (includes Necessary Small School						
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 &	1					
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day	1					
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0,00	0.00	09
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &	1					
Hospital, Special Day Class, Continuation	1					
Education, Special Education NPS/LCI	1					
and Extended Year, and Community Day	1					
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	09
4. Total, District Regular ADA	1					
(Sum of Lines A1 through A3)	3,288.86	3,288.86	3,288.86	3,288.86	0.00	09
5. District Funded County Program ADA			15.00	45.00	(4.70)	-10%
a. County Community Schools	17.64	17.64	15.88	15.88	(1.76)	09
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	09
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	09
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	07
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary	0.00	0.00	0.00	0.00	0.00	0%
Schools	0.00	0.00	0.00	0.00	0.00	- "
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	09
g. Total, District Funded County Program ADA	0.00	3.00	3.00	5.00	3.00	
(Sum of Lines A5a through A5f)	17.64	17.64	15.88	15.88	(1.76)	-109
6. TOTAL DISTRICT ADA	17.04	17.04	13.00		,,,,,	
(Sum of Line A4 and Line A5g)	3,306.50	3,306.50	3,304.74	3,304.74	(1.76)	09
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	09
8. Charter School ADA	3.00	3.00	June 1			
(Enter Charter School ADA using	T-,1 1,- 1/4			- Your 1970	3 1 7	
Tab C. Charter School ADA)	IRA II					

MCFARLAND UNIFIED SCHOOL DISTRICT Actual and Projected Monthly Cash Flows 2021-22 2nd Interim Report General Fund Actuals to: 01/31/22

Second Interim

First Interim

McFarland Unified School District

District:

10,814,887 4,621,753 1,904,092 8,807,763 18,996,836 6,479,467 22,690,147 14,014,953 69,333,063 TOTAL 7,464,783 1,209 3,319,835 178,938 346,729 495,526 3,410,878 153,026 15,370,924 2,014,435 JONE 1,209 78,213 318,559 34,426 (2,692)(167,404) 810,369 4,835,590 1,072,680 MAY 1,209 1,906,987 21,038 27,267 1,949,963 821,029 4,727,493 9,721,626 1,810,478 2,417 89,343 44,374 31,625 20,308,196 2,915,862 MARCH 0 1,392 1,341,074 0 93,133 3,319,226 **FEBRUARY** 26,392,291 0 0 (2,421) 1,325,119 1,042,663 258,412 249,460 2,463,363 25,236,164 5,336,596 JANUARY 532,560 1,010,740 277,455 2,777,575 2,463,363 2,369,846 9,464,528 DECEMBER 19,866,639 0 0 (1,210) 31,859 1,070,641 208,394 3,942,618 NOVEMBER 20,574,937 (1,210) 144,728 753,678 360,740 123,154 2,463,363 1,612,855 5,457,308 20,698,278 OCTOBER 2,369,846 (2,723) 139,854 207,372 149,818 540,704 2,463,363 SEPTEMBER 18,619,774 6,363,589 1,097,050 (26,250) 116,093 90,844 1,368,535 6,442,645 9,088,917 14,310,122 AUGUST 29,608 1,368,535 66,785 2,273,322 18,996,836 808,265 Other Local Revenues Interfund Transfers In All Other Financing Sources TRANS Property Tax State Aid 8010-8011 State Aid 8013-8019 EPA Fund 8012 Federal Revenues Other State Revenues TOTAL RECEIPTS A. BEGINNING CASH Revenue Limit: Receivables B. RECEIPTS Other DISBU Certific Classif Emplo Suppli Servic Capita Other Interfu All Oth TRAN

1,764,072 (152,275) 1,926,576 0 7,800,604 84,285,868 (14,952,805)	35,964 (152,275) 0 0 1,414,396 13,341,328 2,029,596 4,044,031	243,309 1,926,576 0 (10,008) 3,893,835 (2,821,155) 2,014,435	108,033 0 0 1,238 9,613,529 (4,886,036) 4,835,590	107,197 0 0 10,520 13,502,432 (10,586,570) 9,721,626	109,000 0 0 (13,168) 9,403,321 (6,084,095)		26,791 0 0 (64,796) 4,095,003 5,369,525 5,236,164	437,629 0 0 (23,551) 4,650,916 (708,298) 19,866,639	226,986 0 0 1,904,918 5,580,649 (123,341)	146,717 0 0 0 (34,350) 4,285,085 2,078,504 2,078,504	28,604 0 0 97,039 4,309,652 4,309,652	29,475 28,604 146,717 22 0 0 0 0 0 4,453,267 97,039 (34,350) 1,90 6,960,036 4,779,265 4,285,085 5,56 (4,686,714) 4,309,652 2,078,504 (11,14,310,122 18,619,774 20,698,278 20,51	Other Outgo Interfund Transfers Out All Other Financing Uses TRANS Payments Liabilities (including Def Rev) TOTAL DISBURSEMENTS D. NET CASH FLOW
84,285,868	13,341,328	3,893,835	9,613,529	13,502,432	9,403,321	4,180,469	4,095,003	4,650,916	5,580,649	4,285,085	4,779,265	960,036	TOTAL DISBURSEMENTS
7,800,604	1,414,396	(10,008)	1,238	10,520	(13,168)	62'038	(64,796)	(23,551)	1,904,918	(34,350)	97,039	4,453,267	Liabilities (including Def Rev)
0	0	0	0	0	0	0	0	0	0	0	0	0	TRANS Payments
1,926,576	0	1,926,576	0	0	0	0	0	0	0	0	0	0	All Other Financing Uses
(152,275)	(152,275)	0	0	0	0	0	0	0	0	0	0	0	Interfund Transfers Out
1,764,072	35,964	243,309	108,033	107,197	109,000	264,367	26,791	437,629	226,986	146,717	28,604	29,475	Other Outgo
19,676,574	3,652,754	(3,270,885)	3,450,465	9,152,884	4,731,131	115,520	220,991	667,218	160,907	95,032	57,567	642,990	Capital Outlays
9,251,570	1,898,644	1,161,987	687,404	738,519	680,216	559,771	414,018	341,479	242,651	694,026	1,188,955	643,900	Services
5,648,443	957,140	585,228	2,037,553	257,709	668,474	159,388	167,949	137,420	103,041	392,722	44,457	137,362	Supplies
12,202,935	2,588,928	851,045	865,708	842,923	853,238	948,396	953,782	945,729	921,443	932,524	924,193	575,026	Employee Benefits
6,937,137	860,187	612,815	629,191	602,577	597,193	524,340	787,684	556,305	499,518	486,790	503,296	277,241	Classified Salary
19,230,232	2,085,590	1,793,768	1,833,937	1,790,103	1,777,237	1,543,588	1,588,584	1,588,687	1,521,185	1,571,624	1,935,154	200,775	Certificated Salary
													C. DISBURSEMENTS

# McFARLAND UNIFIED SCHOOL DISTRICT General Fund Balance Multi-Year Projection 2021-22 2nd Interim Report

	2020-2	2020.2021 Unaudited Actuals	stuals	2021	2021-2022 2nd Interim	8	202	2022-2023 2nd Interim	i.	202	2023-2024 2nd Interim	
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
V C & Post Post Post Post Post Post Post Post			3 306 50			3 304 74			2 141 18			3 207 31
Luines Acts			200000			70202			2007			2 1 1 0
COLA Colar			400 00%			100.00%			400.00%			100 00%
District Co.			14 06 7			42 063			12 242			13.612
ADA per student			006.1	7 (3)		2,300			10,414			210,01
REVENUES:												
LCFF Revenues	39,679,681	0	39,679,681	43,184,567	0	43,184,567	41,502,400	О	41,502,400	43,656,414	0	43,656,414
Federal Revenues	152,516	7,381,960	7,534,475	65,851	17,295,610	17,361,462	0	13,144,664	13,144,664	0	3,170,152	3 170 152
Other State Revenues	709,959	4,429,312	5,139,271	641,539	4,242,540	4,884,079	641,539	1.072,394	1,713,933	641,539	868,354	1,509,893
Other Local Revenues	537,681	2,462,475	3,000,156	235,218	2,660,390	2,895,608	0	2,467,334	2,467,334	0	2.467.334	2,467,334
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	О
Other Financing Sources	(2,431,809)	2,431,809	0	(3,508,941)	3,508,941	0	(3,684,388)	3,684,388	0	(3,868,608)	3,868,608	0
Total Revenues	38,648,028	16,705,555	65,353,583	40,618,234	27,707,482	68,325,716	38,469,551	20,368,780	68,828,331	40,429,345	10,374,448	60,803,793
- GLGI-LIGHT												
EAPENDITURES	0,000	010	100	700 000 17	710 000 0	40.000.000	320 000 37		200 042 04	40.000 505	0277 720	40,400,064
Certificated Salary	13,883,048	2,675,076	16,558,124	15,626,281	3,603,951	19,230,232	15,860,675		19,113,304	10,098,383	3,301,479	7 304 679
Classified Salary	3,770,056	6/8/96,	5,337,931	4,782,212	2,154,925	051,759,0	4,030,300	2,324,380	COC 177 /	3,014,312	2,300,100	7,394,070
Benefits	8,208,042	3,422,070	11,630,112	9,865,727	2,337,208	12,202,935	10,805,285	2,596,192	13,401,477	11,181,732	710,080,2	13,800,744
Supplies	1,358,826	3,412,404	4.771,230	3,733,262	1,915,181	5,648,444	3,733,262	1,771,231	5,504,494	3,733,262	1,771,231	5,504,494
Services	3,305,690	1,666,728	4,972,418	6,157,161	3,094,410	9,251,570	6,157,161	2,335,717	8,492,877	6,157,161	2,335,717	8,492,877
Capital Outlays	2,456,695	831,391	3,288,086	7,236,271	12,440,304	19,676,575	2,500,000	3,795,519	6,295,519	0	0	0
Other Outgo - excl. Indirect Costs (Spec. Education)	361,218	1,281,810	1,643,028	364,072	1,400,000	1,764,072	364,072	1,442,000	1,806,072	364,072	1,485,260	1,849,332
Other Outgo - Indirect Costs	(512,458)	405,530	(106,928)	(956,424)	804,149	(152,275)	(722,065)	569,790	(152,275)	(722,065)	569,790	(152,275)
Transfers Out - Adult Education & Deferred Maintenance	5,003,657	0	5,003,657	1,926,576	0	1,926,576	500,000	0	500,000	500,000	0	500,000
Total Expenditures	37,834,774	16,262,884	63,097,668	48,735,137	27,750,127	76,485,264	44,095,374	18,087,518	62,182,892	42,327,259	14,628,664	66,855,913
Excess (Deficiency) of Revenue	813,254	1,442,671	2,255,925	(8,116,903)	(42,646)	(8,159,549)	(5,635,823)	2,281,263	(3,354,561)	(1,897,914)	(4,154,206)	(6,052,120)
FUND BALANCE:	000 000 00	9	00,000	000	1	100 111 000	7 0 4 5 0	100	40.04	70000	40.00	000
Net Beginning General Pund Balance	10,752,560	0,105,62	17,918,192	17,300,410	7,5006,297	20,174,707	9,449,507	100'000'7	12,013,138	3,013,004	4 6.040.4	0,000,0
Foding General Find Balance	17 566 410	2 608 297	20 174 707	9.449.507	2.565.651	12.015.158	3.813.684	4.846.91	8,660,598	1,915,770	692,708	2,608,478
Components of Ending Fund:												
a) Restricted - Cash and Prepaids	34,330		34,330	0	0	0	0		0	0	0	0
a) Restricted	0	(2,608,297)	(2,608,297)	0	(2,565,651)	(2,565,651)	0	(4.846.914)	(4,846,914)	0	(692,708)	(692,708)
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	563,766		553,756	992,766		553,758	553,756		553,756
Lottery	487,188		487.188	553,756		553,756	553,756		553,756	553,756		553,756
LCAP not used in 2020-21	4,968,099		4,968,099	0			0			0		
Unrestricted Ending General Fund Balance	7,127,349		7,127,349	8,895,751		8,895,751	3,259,928		3,259,928	1,362,014		1,362,014
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	7,569,675	0	7,569,575	9,331,978	0	9,331,978	3,696,165	0	3,696,155	1,798,241	0	1,798,241
Reserve			14.24%			12.20%			5.94%			3,16%

\_\_\_\_\_\_

# McFarland Unified School District - Other Funds 2021-22 2nd Interim Report

Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
Fund 08 - Student Activity Special Reserve Fund	216,884		*	216,884
Fund 11 - Adult Education	115,662	395,504	487,255	23,911
Fund 12 - Child Development	1	ı.	· ·	, D,
Fund 13 - Cafeteria	1,481,648	2,384,027	3,171,760	693,914
Fund 14 - Deferred Maintenance	3,096,157	525,000	1/6	3,621,157
Fund 17 - Special Reserve Other than Capital Outlay	432,226	4,000	£,	436,226
Fund 20 - Special Reserve OPEB	130,104	1,200	ž	131,304
Fund 21 - Building	10,048,627	52,318	10,100,945	( <b>1 1</b> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Fund 25 - Capital Facilities	1,473,872	71,828	28,500	1,517,200
Fund 35 - School Facilities	06	x	X	90
Fund 40 - Special Reserve-Capital Outlay	14,184,063	1,491,549	15,675,612	(%)

# McFarland Unified School District

# 2021-22 2nd Interim Report

			00000	70000
Descriptions	Source/Explanation	2021-22	2022-23	2023-24
LCFF Funded COLA	FCMAT LCFF Calculator v21.2	2.07%	2.48%	3.11%
LCFF GAP Funding	FCMAT LCFF Calculator v21.2	100.00%	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	43,184,567	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	345,022	93	(4)
Federal Revenue	CDE Apportionment Schedules	17,361,462	13,144,664	3,170,152
State Revenue	CDE Apportionment Schedules	4,884,079	1,713,933	1,509,893
Local Revenue	SELPA Apportionment & First Five Budget	2,895,608	2,467,334	2,467,334
Contributions to Restricted Projects (SPED & Ongoing Maint.)	5% increase in each subsequent year	(3,508,941)	(3,684,388)	(3,868,608)
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	%5 ppe	%S ppe
Retiree Benefits	Current Retiree Cost	445,336	467,603	490,983
Unrestricted Supplies & Materials	Prior year adjusted for one-time funds	3,733,262	3,733,262	3,733,262
Restricted Supplies & Materials	Prior year adjusted for one-time funds	1,915,181	1,771,231	1,771,231
Unrestricted Service & Operating Expenses	Prior year adjusted for one-time funds	6,157,161	6,157,161	6,157,161
Restricted Service & Operating Expenses	Prior year adjusted for one-time funds	3,094,410	2,335,717	2,335,717
Capital Outlay - Unrestricted	MLC, DO, & MOT parking lot repairs	192,354	38	
Capital Outlay - Unrestricted	Fencing Districtwide Projects	62,000	9	×
Capital Outlay - Unrestricted	DO & Trailer Remodel	512,307		*
Capital Outlay - Unrestricted	Do Marquee	250,000	Š	*
Capital Outlay - Unrestricted	Districtwide Facilities Projects	119,034	2,500,000	(8)
Capital Outlay - Unrestricted	BRSA & KAS Roof Replacement	4,550,477	9	9
Capital Outlay - Unrestricted	KAS Kinder wing	1,550,099	*	(i)
Capital Outlay - Restricted	Central Kitchen Generator	346,299	*	83
Capital Outlay - Restricted	AC Replacements	5,802,898	10	•0
Capital Outlay - Restricted	MHS, BRSA & HES Shade Structures	3,400,497	*	•
Capital Outlay - Restricted	Painting and Carpet Replacement	1,200,000	(*)	ÿ•;
Capital Outlay - Restricted	Equipment	408,860		25
Capital Outlay - Restricted	Add Buildings (BRSA/KAS/HES)	1,281,750	3,795,519	ė
Other Outgo - Transfers to KCSOS	KCSOS SPED Costs	1,764,072	1,806,072	1,849,332
Other Outgo - Indirect Costs	LEA & Food Service - 4.66%	(152,275)	(152,275)	(152,275)
Contributions to Other Funds	Deferred Maintenance & Note Payable Payments	1,926,576	200,000	200,000

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McFarland Unified (73908) - 2021-22 2nd Interim Report	E	4227. X2. Xnd Interim 427.23	2023-24
LOCAL CONTROL FUNDING FORMULA  LCFF ENTITLEMENT CALCULATION	Posterijunjuni 2027-27	COLA & Base Grant Undublicated	COLA & Base Grant Unduplicated
Calculation Factors	EDUCA SE Base Static	ion Proration Pl	ion Proration Pl 0.00% 88.90
Grades 4-6 Grades 4-6 Grades 9-7-8 Grades 9-12 Subrat Necessary Small School ADA and Funding Tofal Base, Supplemental, and Concentration Grant	ADA Base Grade-Span Supplemental Concentration Total 1,023-20 8,039-3 842 \$ 1,606 \$ 2,026 \$ 12,8595.00 805,01 8,215 \$ 1,606 \$ 2,026 \$ 12,8595.00 805,01 8,215 \$ 1,808 \$ 1,520 \$ 1,918 \$ 5,709,846 \$ 992,45 \$ 9,902 \$ 255 \$ 1,114,688 \$ 5,362,224 \$ 6,763,037 \$ 41,955,159 \$	0	83 8.681 1.051 8.895 1.041.995 1.051 8.895 1.041.995 1.051 8.895 1.041.995 1.051 8.895 1.0
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
ADD ONS: Targeted Instructional improvement Block Grant Home-to-School Transportation Small School District Bus Repiscement Program	\$ 772,51 161,865	\$ 722,571 161,865	\$ 722,511 161,885
ECONOMIC RECOVERY TARGET PAYMENT LCFF ENTITLEMENT	\$ 42,839,545	\$ 41,502,400	\$ 43,656,414
STATE AID CALCULATION Miscellancous Adjustments Adjusted LEFE thitlement Local Revenue (including Albo) Gross State Aid	42,839,545 (6,290,270] \$ 36,549,275	41,502,400 (6,290,270) \$ 35,712,130	43,656,414 (6,290,270) \$ 37,366,144
MINIMUM STATE AID CALCULATION 2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate 2021-22 ADA   \$ 20,305,223 \$ 6,144.28 3,304,74 \$ \$ 20,305,223	12-13 Rate 2022-23 ADA N/A \$ 19,300,259	12-13 Rate 2023-24 ADA N/A \$ 6,144.28 3,207.31 \$ 19,706,580
Autorian State Aid Adjustments Less Current Year Property Taxes/In-Lieu Subbotal State Aid for Historica In (Less Current Year Property Taxes/In-Lieu Subbotal State Aid for Historica In (L/Charter General BG Categorical funding from 2012-13 net of fair share reduction Charter School Categorical Block Grant adjusted for ADA Minimum State Aid Gousantee Before Proration Factor Portation Factor Minimum State Aid Gousantee	14,014,952 14,014,953 4,043,519 18,058,472 5,18,058,472	(6,290,270) 13,009,89 4,043,519 17,053,509 0,00%	(6,290,270) 13,416,310 4,043,519 17,459,829 5,17,459,829 5,17,459,829
CHARTER SCHOOL MINIMUM STATE AID OFFSET LCFF Entitlement Minimum State Aid plus Property Taxes including RDA Offset Minimum State Aid Prior to Offset Total Minimum State Aid with Offset TOTAL STATE AID	\$ 36,549,275	0ET21725 §	\$ 37,366,144
ADDITIONAL STATE AID (Additional SA)	\$	y, .	
LGF Entitlement (before COE transfer, Choice & Charter Supplemental) Change Over Prior Year LGF Entitlement Per ADA	\$ 42,839,545 8,27% 3,272,271 12,969	(1,337,	2,154,
Per-ADA Change Over Prior Year Basic Aid Status (school districts only)	8,32% 996 Non-Basic Ald	1,92% 249 Non-Basic Ald	3. U3% 4UU Nen-Bosic Ald
LCFF SOURCES INCLUDING EXCESS TAXES			1073-74
State Aid	17.05% 3,283,110 \$ 22,534,322 14.018	-1.47% (332,1.80) \$ 22,202,141	\$2
Education Protection Account Property Taxes Net of In-Lieu Transfers Charten In-Lieu Taxes			8
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	8 30% 3,283,110 \$ 42,839,545	-0,78% (332,180) \$ 41,502,400	4.21% 1,747,693 \$ 43,656,414

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McFarland Unified (73908) - 2021-22 2nd Interim Report				202	2021-22 2nd Interim				
	2019-20	2020-21	2021-22	1-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	2.07%	2%	2.48%	3.11%	3,54%	0.00%	%00.0
Base Grant Proration Factor	1	0.00%	0.00%	%0	0.00%	0.00%	0.00%	%00'0	0.00%
Add-on, ERT & MSA Proration Factor	ķ	%00"0	%00'0	%0	%00'0	%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	1 722,511	511	722,511	722,511	722,511	722,511	722,511	722,511
Add-ons: Home-to-School Transportation	161,865	161,865	865	161,865	161,865	161,865	161,865	161,865	161,865
Add-ons: Small School District Bus Replacement Program			v	8)	κ	*8	•6)	(60)	10
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	£		*:	***	E.	iii	9.	ic.	osi
Economic Recovery Target	•		٠	(#)	31	*	98	*:	Ť
Additional State Aid	8	×		٠	198	(Va	3	(#:	,ē,
Total LCFF Entitlement	39,978,041	1 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	❖	\$	22,534,322 \$			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 \$	<u>ه</u>	8
Local Revenue Sources:	0,000	4						טבר טטר א	025 005 3
Property laxes (Upject 8021 to 8089)	T64/50'0 ¢	^	۸.	¢ 0/7/067/0	\$ 0/2/062/0	\$ 0/2/062/0	0,2,0,2,0		0,230,210
in-Lieu or Property Taxes (UDJect Code 8096) Property Taxes net of In-Lieu	(5,621,679 \$ 6,621,679	\$	\$	\$ 027062'9	6,290,270 \$	\$ 027062'9	6,290,270 \$	6,290,270 \$	6,290,270
TOTAL FUNDING	39,978,041	1 39,567,274		42,839,545	41,502,400	43,656,414	45,172,169	45,172,169	45,172,169
Basic Ald 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	4. ±	<b>ኒ</b> አ ኒ	v, v	<b>45, 4</b> €	<b>'</b>	* *		· ·	1 1
Total LCFF Entitlement	39,978,041	1 39,567,274		42,839,545	41,502,400	43,656,414	45,172,169	45,172,169	45,172,169

SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	'	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	%0000000000
% of Adjusted Revenue Limit - P-2		16,08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	%0000000000	%000000000
EPA (for LCFF Calculation purposes)	٠s	3,300,720 \$	14,025,792 \$	14,014,953 \$	\$ 686'600'EI	13,416,310 \$	13,416,310 \$	<b>\$</b>	î
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	<b>⋄</b>	3,300,720 \$	14,025,792 \$	14,014,953 \$	\$ 686'600'EI	13,416,310 \$	13,416,310 \$	<b>\$</b> }	14
EPA, Prior Year Adjustment (Object Code 8019) (P.A less Prior Year Accrual)	\$	\$ 00.586,64	10,435.00 \$	(0.18) \$	\$	*	<b>S</b>	•	ic.
Accrual (from Data Entry tab)		)))))))	(*)	200	(m)	6*	16	æ	76

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McFarland Unified (73908) - 2021-22 2nd Interim Report				202	2021-22 2nd Interim				
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation) Supplemental and Concentration Grant funding in the LCAP year	₩ 40	28,543,231 <b>\$</b> 10,550,434 <b>\$</b>	28,405,920 \$ 10,276,978 \$	29,829,908 \$ 12,125,261 \$	29,058,330 <b>\$</b> 11,559,694 \$	30,591,880 <b>\$</b> 12,180,158 \$	31,675,996 <b>\$</b> 12,611,797 \$	\$1,675,996 \$ 12,611,797 \$	31,675,996 12,611,797
Percentage to Increase or Improve Services		36.96%	36.18%	40.65%	39.78%	39.82%	39.81%	39.81%	39.81%
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		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		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		92.0900%	90.9700%	89.8800%	88.8600%	88.9000%	88.9000%	88.9000%	%0006'88
Rolling %, Concentration Grant		92.0900%	%00.9700%	89.8800%	88.8600%	88.9000%	88.9000%	88.9000%	88.9000%

McFarland Unified (73908) - 2021-22 2nd Interim Report			20	2021-22 2nd Interim				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Prior Year ADA for the Hold Harmless - ( net of current year charter shift)								
Grades TK-3	1,075.03	1,020.71	1,020.71	918.64	969.67	990.09	60'066	990.09
Grades 4-6	766.74	808.22	808.22	727.40	767.81	783.97	783.97	783.97
Grades 7-8	539.66	479.98	479.98	431.98	455.98	465.58	465.58	465.58
Grades 9-12	929.73	9/9.95	9/9.95	881.96	930.95	950.55	3 100 10	950.55
LCFF Subtotal NSS	3,311.16	3,288.85	3,288.80	76.656.7	3,124.42	5,150.15	et.uet,e	5,130.13
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
Current Year ADA								
Grades TK-3	1.020.71	1.020.71	918.64	69.62	60.09	60.066	60'066	60.066
Grades 4-6	808.22	808.22	727.40	767.81	783.97	783.97	783.97	783.97
Grades 7-8	479.98	479.98	431.98	455.98	465.58	465.58	465.58	465.58
Grades 9-12	979.95	979.95	881.96	930.95	950.55	950.55	950.55	950.55
LCFF 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
NSS	36)	*	<b>%</b>	*(	,		*1	
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
Change in LCFF ADA (excludes NSS ADA)	(22.30)	(i	(328.89)	164.44	65.78	<u> </u>	OM S	(4)
	Decline	No Change	Decline	Increase	Increase	No Change	No change	No Change
Funded LCFF ADA for the Hold Harmless								
Grades TK-3	1,075.03	1,020.71	1,020.71	29.69	60.066	60.066	60.066	60'066
Grades 4-6	766.74	808.22	808.22	767.81	783.97	783.97	783.97	/83.9/
Grades 7-8	539.66	479.98	479.98	455.38	465.58	405.58	403.30	465.38
Grades 9-12	3 11 16	3 288 8	3 288 86	3 12/ /2	3 190 19	3 190 19	3 190 19	3 190 19
BOOGRO	Prior	Current	2,286.60 Prior	Current	Current	Current	Current	Current
F. C.								
Funded NSS ADA		9		3	,	14		¥
Crades 4-6		0.	330	9	3.5	114	0	7.9
Grades 7-8	(O •		0 9		,	٠	,	18
Grades 9-12		8 (8)	. 39		7 10			- 90
Subtotal	30	3	*	**		æ	, <b>*</b> (	(i),
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
NPS CDS & COF Operated								
Grades TK-3	2.87	2.87	2.58	2.73	2.78	2.78	2.78	2.78
Grades 4-6	0.88	0.88	0.79	0.84	0.85	0.85	0.85	0.85
Grades 7-8	ď	9	.,	44		(14	)(i	Ċ#
Grades 9-12	13.89	13.89	12.50	13.20	13.47	13.47	13.47	13.47
Subtotal	17.64	17.64	15.88	16.76	17.11	17.11	17.11	17.11
ACTUAL ADA (Current Year Only)								
Grades TK-3	1,023.58	1,023.58	921.22	972.40	992.87	992.87	992.87	992.87
Grades 4-6	809.10	809.10	728.19	768.65	784.83	784.83	784.83	784.83
Grades 7-8	479.98	479.98	431.98	455.98	465.58	465.58	465.58	465.58
Grades 9-12	993.84	993.84	894.46	944.15	964.02	964.02	964.02	964.02
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
TOTAL FUNDED ADA						6	1000	
Grades TK-3	1,077.90	1,023.58	1,023.29	972.40	992.87	992.87	992.87	787.87
Grades 7-8	539.66	479.98	479.98	455.98	465.58	465.58	465.58	465.58
Grades 9-12	943.62	993.84	992.45	944.15	964.02	964.02	964.02	964.02
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	3.5	328,89	sit.	4	Ĭ	*	ő

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McFarland Unified (73908) - 2021-22 2nd Interim Report				202	2021-22 2nd Interim				
	2019-2	0 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		1				13 200 ¢	13 668		13.668
Grades In-3	^ <b>~</b>	10,708 \$	10.646 \$	11,554 \$	11.768 \$	12,137 \$	12.567 \$	12,567 \$	12.567
Grades 7-8									12,938
Grades 9-12					14,406 \$	14,857 \$	15,384 \$		15,384
Base Grants									
Grades TK-3	\$	7,702 \$	7,702 \$		8,294 \$	8,552 \$	8,855 \$	8,855 \$	8,855
Grades 4-6	\$								8,988
Grades 7-8	<b>√</b> > √	8,050 \$	\$,050,8	8,458 \$	8,668 \$	8,938 \$	9,254 \$	9,254 \$	9,254
Grades 9-12	љ	4,329	¢ 675'6		t0,045 \$	¢ /cɛ'nт			10,724
Grade Span Adjustment	v	\$ 100	\$03	-					921
Grades 9-12	Դ <b>•</b> ◊Դ	243 \$	243 \$	255 \$	261 \$	269 \$	\$ 279 \$	279 \$	279
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	-, γγ-	8,503 \$	8,503 \$	8,935 \$		9,441 \$	\$ 9,776		9,776
Grades 4-6	• •		7,818 \$		8,419 \$			8,988 \$	8,988
Grades 7-8   Grades 9-12	ሉ <b>‹</b> ›	8,050 \$ 9,572 \$	8,050 \$ 9,572 \$	8,458 \$	8,668 > 10,306 \$	8,938 3 10,626 \$	9,234 \$ 11,003 \$	3,234 3 11,003 \$	11,003
Prorated Base Grants									
Grades TK-3	\$	7,702 \$							8,855
Grades 4-6	\$	7,818 \$					\$ 886'8		8,988
Grades 7-8	❖.	8,050 \$	8,050 \$	8,458 \$	\$ 899'8	\$ 856'8	9,254 \$	9,254 \$	9,254
Grades 9-12	s	9,329 \$	9,329 \$				10,724 \$	10,724 \$	10,724
Prorated Grade Span Adjustment	4								
Grades I K-3 Grades 9-12	<b>小</b> •∿	243 \$	801 \$ 243 \$	255 \$	863 \$ 261 \$	269 \$	279 \$	279 \$	279
Supplemental Grant		70%	20%	20%	20%	70%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									,
Grades TK-3	<b>⋄</b>				1,831 \$	1,888 \$	1,955 \$	1,955 \$	1,955
Grades 4-6	<b>^</b> √	1,564 \$	1,564 \$	1,643 \$	1,684 \$	1,735 \$		1,798	1,798
Grades 9-12	۰ ۷۰		-		2,061 \$		2,201 \$	2,201	2,201
Actual - 1.00 ADA, Local UPP as follows:	7,	92.09%	%26.06	88.88%	88.86%	88.90%		88.90%	88.90%
Grades TK-3	ψ.							1,738	1,738
Grades 4-6	vs v	1,440 \$	1,422 \$	1,477 \$	1,496 \$	1,543 \$	1,598 5	1,598 >	1,598
Grades 9-12	<b>.</b> ↔	1,763 \$	1,742 \$					1,956	1,956
Concentration Grant (>55% population)		20%	20%	%59	%59	%59	%59	%59	%59
Maximum - 1.00 ADA, 100% OFF	-√	4 252 \$	4 252 \$	5 808 \$	5.957	6.137 \$	6.354 \$	6.354	6.354
Grades 4-6	<b>.</b> •∨		3,909 \$	5,340 \$	5,472 \$	5,643 \$	5,842 \$		5,842
Grades 7-8	-√^-	4,025 \$		5,498 \$				6,015	6,015
Grades 9-12	\$	4,786 \$			\$ 669'9	\$ 206'9	7,152 \$	7,152	7,152
Actual - 1.00 ADA, Local UPP >55% as follows:	co.							33.9000%	33.9000%
Grades TK-3	<b>ب</b>	1,577 \$	1,529 \$	2,026 \$	2,015 \$	2,080 \$	2,154 \$		2,154
Grades 4-6	ss e							1,981	1,981 2,039
Grades 0-12	<b>^</b> •	1,493 \$	1,448 \$		7.568 ¢	1,969 \$	5,039 5	2,039	2,039
77.7.5.00.00		- 1	- 1	- 1	- 1	- 1	- 1		

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McFarland Unified (73908) - 2021-22 2nd Interim Report					2021	2021-22 2nd 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 \$ 200 \$ 660,947	3,141.18 200 \$ 5 628,235 \$	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 \$	, .	\$ 20,316,062 \$	\$ 20,305,223 \$	20,305,223	\$ 19,300,259 \$ \$	3,706,580 \$	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 \$	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 (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)  D-2 Miscellaneous Adjustments**	\$ 3,300,720	\$ 14,025,792	\$ 14,025,792 \$	14,014,953	\$ 14,014,953 \$-	\$ 13,009,989 \$ \$-\$	13,416,310 \$ \$-	13,416,310 \$-	ν. 	ψ
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	9	
D-5 P2 Entitlement Net of PY Adjustment	N/A N/A	\$10,435	N/A N/A	\$ 14,014,953	N/A N/A	13,009,989	3,416,310	13,416,310	×	• 1
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%	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%	0.0000000000	0.00000000%

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	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2022-23 Projection	% Change (Cols, E-C/C) (D)	2023-24 Projection (E)
Description	Codes	(A)	(B)	(C)	(D)	(c)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A, REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	43,184,566,90	-3,90%	41,502,400.00	5,19%	43,656,414.00
2. Federal Revenues	8100-8299	17,361,461.68	-24,29%	13,144,664.00	-75.88%	3,170,152.00
3. Other State Revenues	8300-8599	4,884,079,20	-64,91%	1,713,933.00	-11,90%	1,509,893.00
4. Other Local Revenues	8600-8799	2,895,607.85	-14,79%	2,467,334_00	0.00%	2,467,334,00
5. Other Financing Sources		0.00	0.000/	0.00	0.00%	0.00
a, Transfers In	8900-8929 8930-8979	0.00 0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8980-8999	0.00	0,00%	0.00	0.00%	0.00
c, Contributions	6960-6999	68,325,715.63	-13,90%	58,828,331.00	-13,64%	50,803,793.00
6. Total (Sum lines A1 thru A5c) B, EXPENDITURES AND OTHER FINANCING USES		00,323,713.03	-15,5070	50,020,551.00	= 15,0170	20,002,772,00
1. Certificated Salaries			With the		1 1 1 N	
a. Base Salaries		212/2		19,230,232,22	THE SHIPTING	19,113,364,73
				282,463,51	Leading in	286,700 47
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment		371.18 .13	TIME STATE	(399,331.00)	STATE OF STATE	0,00
d. Other Adjustments	1000-1999	19,230,232.22	-0,61%	19,113,364.73	1,50%	19,400,065,20
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000=1999	17,230,232,22	-0,0170	17,115,504-15	1,5070	274.004.004.00
2, Classified Salaries			no Pillos of	6,937,136,13	V NOTES OF	7,221,364.87
a. Base Salaries		- rs4. http://		169,250.74		173,312.76
b. Step & Column Adjustment		nia, in sylva in a		0.00		0.00
c. Cost-of-Living Adjustment		10 To 1 To		114,978.00	11.5	0.00
d. Other Adjustments	2000-2999	6,937,136.13	4.10%	7,221,364.87	2,40%	7,394,677,63
e. Total Classified Salaries (Sum lines B2a thru B2d)	3000-3999	12,202,935.24	9,82%	13,401,477.00	3,47%	13,866,744.00
3. Employee Benefits	4000-4999	5,648,443.53	-2,55%	5,504,493.00	0,00%	5,504,493.00
4. Books and Supplies	5000-5999	9,251,570,16	-8,20%	8,492,878.00	0.00%	8,492,878.00
5. Services and Other Operating Expenditures	6000-6999	19,676,574,57	-68.01%	6,295,519.00	-100,00%	0.00
6. Capital Outlay	7100-7299, 7400-7499	1,764,072.00	2.38%	1,806,072.00	2,40%	1,849,332.00
7. Other Outgo (excluding Transfers of Indirect Costs) 8. Other Outgo - Transfers of Indirect Costs	7300-7399	(152,275,33)	0,00%	(152,275,00)	0,00%	(152,275.00)
9. Other Financing Uses	1500-1599	(132,213,33)	0,0070	(152,275,00)	0,0070	(102,210,00)
a. Transfers Out	7600-7629	1,926,575,69	-74.05%	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	V 200 0 1 1 1 1	0.00
11. Total (Sum lines B1 thru B10)		76,485,264,21	-18.70%	62,182,893,60	-8,57%	56,855,914.83
C. NET INCREASE (DECREASE) IN FUND BALANCE			(did ) N		100 Million	
(Line A6 minus line B11)		(8,159,548,58)		(3,354,562.60)		(6,052,121,83)
D. FUND BALANCE					OVER N. Tr	
1. Net Beginning Fund Balance (Form 011, line F1e)		20,174,707.64		12,015,159.06		8,660,596.46
2. Ending Fund Balance (Sum lines C and D1)		12,015,159,06		8,660,596,46		2,608,474,63
3. Components of Ending Fund Balance (Form 01I)					E 1 = 30	
a, Nonspendable	9710-9719	0.00	16 7	0.00		0.00
b. Restricted	9740	2,565,653.10		4,846,914,28	Advert = 1	692,706.99
c. Committed					27 10 10 2	
1. Stabilization Arrangements	9750	0.00		0,00		0.00
2. Other Commitments	9760	0,00	1 1/1/1/1	0.00	Tell Control	0.00
d. Assigned	9780	553,755,73	in Bosile e I	553,756,00	578-28-7-19	553,756.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,895,750,23	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,259,926,18		1,362,011,64
2. Unassigned/Unappropriated	9790	0,00		0.00	NICE NEW	0.00
f. Total Components of Ending Fund Balance			9 - 7 - 8			
(Line D3f must agree with line D2)		12,015,159.06	V.S. IPICHS, E.	8,660,596,46		2,608,474.63

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		1				
3	Object	Projected Year Totals (Form 01I)	% Change (Cols. C-A/A)	2022-23 Projection	% Change (Cols. E-C/C)	2023-24 Projection
Description	Codes	(A)_	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
I. General Fund	9750	0,00		0.00	100	0.00
a. Stabilization Arrangements	9789	8,895,750.23	133 18 7 8 1	3,259,926.18		1,362,011.64
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		
d. Negative Restricted Ending Balances	979Z			0.00		0.00
(Negative resources 2000-9999)  2. Special Reserve Fund - Noncapital Outlay (Fund 17)	7172					
a, Stabilization Arrangements	9750	0.00	The second	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 - by Amount (Sum lines E1 thru E2c)	3130	9,331,976.69		3,696,152.64	The Salar Control	1,798,238.10
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.20%		5.94%		3.16%
F. RECOMMENDED RESERVES		0.00	N V III N			
Special Education Pass-through Exclusions		T				
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):		The same of the same				
a. Do you choose to exclude from the reserve calculation	N/A					
the pass-through funds distributed to SELPA members?	No	The second second				
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, recourses 3300-3409, 6500-6540 and 6546.						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for		0.00		0.00		0.00
(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		0,00		0.00
(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		0.00		0.00		0.00
(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	araiastians)					0.00
(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; enter	projections)	0,00		0,00 3,141.18		
(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; enter  3. Calculating the Reserves	projections)	3,288.86		3,141.18		3,207.30
(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; enter  3. Calculating the Reserves  a, Expenditures and Other Financing Uses (Line B11)		3,288.86 76,485,264.21		3,141.18 62,182,893.60		3,207.30 56,855,914.83
(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; enter  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a in the subsequence of		3,288.86		3,141.18		3,207.3 56,855,914.8
(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; enter  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a in C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,288.86 76,485,264.21		3,141.18 62,182,893.60		3,207.3( 56,855,914.82 0.00
(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; enter  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a in C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level		3,288.86 76,485,264.21 0.00 76,485,264.21		3,141.18 62,182,893.60 0.00 62,182,893.60		3,207.3( 56.855,914.82 0.00 56,855,914.83
(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; enter  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a in Calculating the Reserves)  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)		3,288.86 76,485,264.21 0.00 76,485,264.21		3,141.18 62,182,893.60 0.00 62,182,893.60 3%		3,207.3( 56.855,914.8: 0.00 56.855,914.8:
(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; enter  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a in C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level		3,288.86 76,485,264.21 0.00 76,485,264.21		3,141.18 62,182,893.60 0.00 62,182,893.60		3,207.3( 56.855,914.8: 0.00 56.855,914.8:
(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; enter  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a in Calculating the Reserves)  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)		3,288.86 76,485,264.21 0.00 76,485,264.21		3,141.18 62,182,893.60 0.00 62,182,893.60 3% 1,865,486.81		3,207.3( 56,855,914.8: 0.00 56,855,914.8: 3: 1,705,677.44
(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; enter  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a in 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)		3,288.86 76,485,264.21 0.00 76,485,264.21		3,141.18 62,182,893.60 0.00 62,182,893.60 3% 1,865,486.81		3,207.3( 56,855,914.83 0,00 56,855,914.83 39 1,705,677.44 0,00
(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; enter  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a in 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		3,288.86 76,485,264.21 0.00 76,485,264.21 3% 2,294,557.93		3,141.18 62,182,893.60 0.00 62,182,893.60 3% 1,865,486.81		3,207.3( 56,855,914.82 0,00 56,855,914.83 39 1,705,677.44

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2   Control Note Number							
Color   Colo			Projected Year	%		%	
College   Collams   Coll					2022-23		
Continue   Column   A : Le strate(s)   Column   Card Exercise   Column   A : Le strate(s)   Column   A : Le stra			, ,				
Current year* Column A -is extinated   A ENTENDER NOTHER PINANCING SOURCES   B10 Augus   43,184,566.90   3,99%   41,572,0000   0.00%	Description	Codes	(A)	(B)	(C)	(D)	(E)
A REFVENUES AND OTHER PRIVACING SOURCES 1 SUPA 43656, ALS 1 CLFFFRenewing Limit Sources 2 Federal Revenues 3 SUPA 43656, ALS 3 Federal Revenues 3 SUPA 43656, ALS 4 Federal Revenues 4	(Enter projections for subsequent years 1 and 2 in Columns C ar	nd E;					
L.CFPRENENNEL Limit Sources							
100,000		9010 9000	43 184 566 90	-3 90%	41 502 400 00	5.19%	43.656.414.00
3.00cc   300cc   300cc   300cc   300cc   300cc   300cc   30cc							0,00
4. Other Local Revenues				0.00%	641,539.00		641,539.00
a. Transfers in 8900-8929		8600-8799	235,217,85	-100,00%	0.00	0,00%	0_00
8910-8999 (3,589,041.25)	5. Other Financing Sources					0.000/	0.00
6. Creat Politics And Control (1,584,138,09)							
B. EXPENDITURES AND OTHER FINANCING USES  B. EXPENDITURES AND OTHER FINANCING USES  a. Base Salaries  b. Step & Column Adjustment  c. Cost-off-ciring Adjustment  d. Other Adjustments  b. Step & Column Adjustment  c. Total Cartificated Salaries (Sum lines B1a thru B1d)  c. Total Cartificated Salaries (Sum lines B1a thru B1d)  c. Total Cartificated Salaries (Sum lines B1a thru B1d)  d. Other Adjustments  b. Step & Column Adjustment  c. Total Cartificated Salaries (Sum lines B1a thru B1d)  c. Total Cartificated Salaries (Sum lines B1a thru B1d)  d. Other Adjustment  d. Other Adjustment  d. Other Adjustment  d. Other Adjustment  e. Total Cartificated Salaries (Sum lines B2a thru B2d)  d. Other Adjustment  d. Other Adjustment  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustment  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustment  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines Classies (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines Classies (Sum l							
B. EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Offler Adjustments a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Total Certificated Salaries (Sum lines B1a thru B1d) b. Step & Column Adjustment c. Total Certificated Salaries (Sum lines B1a thru B1d) b. Step & Column Adjustment d. Offler Adjustments b. Step & Column Adjustment d. Offler Adjustments c. Total Certificated Salaries a. Base Salaries a. Base Salaries b. Step & Column Adjustment d. Offler Adjustment d. Offler Adjustments d. Offler Adjustments d. Offler Adjustment d. Offler Adjustments d. Offler Adjust	14	8980-8999					
1. Certificated Salaries   15,806,879.1   237,910.1   237,910.1   237,910.1   0.00			40,618,233.70	-5,5170	36,439,331,00	5.1270	40,427,345,00
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Officer Adjustments e. Total Certificated Salaries (sum lines B1a thru B1d) c. Cost-of-Living Adjustment a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Officer Adjustments e. Total Certificated Salaries (sum lines B1a thru B1d) c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment d. Officer Adjustment d. Officer Adjustment e. Cost-of-Living Adjustment d. Officer Adjustment e. Cost-of-Living Adjustment d. Officer Adjustment e. Total Classified Salaries a. Base Salaries b. Step & Column Adjustment e. Cost-of-Living Adjustment e. Cost-of-Living Adjustment e. Cost-of-Living Adjustment e. Total Classified Salaries (sum lines B2a thru B2d) e. Total Classified Salaries (sum lines B2a thru B2d) e. Total Classified Salaries (sum lines B2a thru B2d) e. Total Classified Salaries (sum lines B2a thru B2d) e. Total Classified Salaries (sum lines B2a thru B2d) e. Total Classified Salaries (sum lines B2a thru B2d) e. Total Classified Salaries (sum lines B2a thru B2d) e. Cooler Outgo (sealeding Coolumn lines B2a thru B2d) e. Coolumn dajustment e. Coolumn lines B2a thru B2d) e. Coolumn lines B2a th	B. EXPENDITURES AND OTHER FINANCING USES					1-7-12	
D. Step & Column Adjustment	Certificated Salaries		1,000				
D. Step & Column (Agustment)	a. Base Salaries				15,626,280,96		
6. Cost-ot-Chrispatisents 6. Other Adjustments 7. Classified Salaries 8. Base Salaries 8. Base Salaries 9. Cost-ot-Chrisp Adjustment 114,773.08 117,527.6 114,773.08 117,527.6 114,773.08 117,527.6 114,773.08 117,527.6 114,773.08 117,527.6 114,773.08 117,527.6 114,773.08 117,527.6 10,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	b. Step & Column Adjustment				234,394.21		237,910,13
d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 15,626,280.96 1,50% 15,360,675,17 1,50% 16,098,585.3 114,773,08 1114,773,08 1117,527,6 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	c. Cost-of-Living Adjustment				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999   15,626,280 96   1.50%   15,860,675,17   1.50%   16,098,883.5   2. Classified Salaries   4,782,211.53   4,896,984.6   5. Step & Column Adjustment   0.00   0.00   0.00   6. Cost-of-Living Adjustment   0.00   0.00   0.00   6. Cost-of-Living Adjustment   0.00   0.00   0.00   7. Cotal Classified Salaries (Sum lines B2a thru B2d)   2000-2999   4,782,211.53   2,40%   4,896,984.6   2,40%   5,014.512   8. Employee Benefits   3000-3999   9,865,727.39   9,522%   10,805,285.00   3,48%   11,181,732.0   8. Employee Benefits   4000-4999   3,733,262.11   0.00%   3,733,262.00   0.00%   3,733,262.00   9. Services and Other Operating Expenditures   5000-5999   6,157,160.66   0.00%   6,157,161.00   0.00%   6,157,161.0   9. Capital Outlay   6000-6999   7,236,271.00   6-54,45%   2,500,000.00   -100,00%   6,157,161.0   9. Other Outgo (excluding Transfers of Indirect Costs)   7100-7299, 7400-7499   7,246,271.00   6-54,45%   2,500,000.00   -100,00%   6,157,161.0   9. Other Outgo (excluding Transfers of Indirect Costs)   700-7299, 7400-7499   7,246,271.00   6-54,45%   2,500,000.00   -100,00%   6,157,161.0   9. Other Outgo (excluding Transfers of Indirect Costs)   700-7299, 7400-7499   7,246,271.00   6-54,45%   2,500,000.00   -100,00%   6,157,161.0   9. Other Outgo (excluding Transfers of Indirect Costs)   7,226,500   7,226,500   7,226,500   0.00%   7,226,500   0.00%		l	-32.5		0.00		0,00
2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment d. Other Adjustments E. Total Classified Salaries (Sum lines B2a thru B24) Description d. Other Adjustments Description d. Other Adjustments Description	7/	1000-1999	15,626,280,96	1,50%	15,860,675,17	1,50%	16,098,585,30
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Claving Adjustment d. Other Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 4.782.211.53 2.40% 4.806,984.61 2.40% 5.014.512.2 3.000-3999 9.865,727.39 9.52% 1.08,085,285.00 3.48% 1.11,817,732.08 3.733,262.01 0.00% 4. Books and Supplies 4000-4999 3.733,262.11 0.00% 3.733,262.00 0.00% 5. Services and Other Operating Expenditures 5000-5999 7.236,271.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo (excluding Trans				19 0- 1 Tal		-11	
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments c. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 4.782.211.53 3. Employee Benefits 3000-3999 3.733.262.11 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 5000-5999 6.157,160.66 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo - Transfers of Indirect Costs 7. Total Cost of Indirect Costs 7. Total Cost of Indirect Costs 7. Other Outgo - Transfers Out	- 5A		A THE WAY		4,782,211.53		4,896,984.61
0.00			THE RESERVED				117,527,63
6. Cist-of-LVing Adjustments 6. Other Adjustments 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo (				122			0.00
6. Outer Adjustments (Sum lines B2a thru B2d) 2000-2999 4,782.211.53 2.40% 4,896,984.61 2.40% 5.014,512.2 3. Employee Benefits 3000-3999 9,865,727.39 9,52% 10,805,285.00 3,48% 11,181,732.0 4. Books and Supplies 4000-4999 3,733,262.11 0.00% 3,733,262.00 0.00% 3,733,262.0 5. Services and Other Operating Expenditures 5000-5999 6,157,160.66 0.00% 6,157,161.00 0.00% 6,157,161.00 6. Capital Outlay 6000-6999 7,236,271.00 65,45% 2,500,000.00 -100,00% 0.00% 6,157,161.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 364,072.00 0.00% 364,072.00 0.00% 364,072.00 9. Other Financing Uses 7600-7629 1,926,575.69 74,05% 500,000.00 0.00% 500,000 0.00%			31.60				0.00
S. Employee Benefits   3000-3999   9,865,727.39   9,52%   10,805,285.00   3.48%   11,181,732.00	-	2000 2000	4 702 211 52	2.40%		2.40%	
A. Books and Supplies							
Services and Other Operating Expenditures   5000-5999   6.157,161.06   6 0.00%   6.157,161.00   0.00%   6.157,161.00		197					
1. State   Committed   Commi	4. Books and Supplies						
1. Components of Ending Fund Balance (Form 01I, line Fle)   17.566.409.24   9.449.505.96   3.813.682.18   1.915.767.60     2. Ending Fund Balance (Sum lines C and D1)   3. Components of Ending Fund Balance (Form 01I) a. Nonspendable b. Restricted c. Committed   9740 c. Committed   1. Stabilization Arrangements   9750   0.00   0.00   0.00   0.00   0.00     3. Other Commitments   9750   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00     3. Other Commitments   9780   553.755.73   3. 259.926.18   1.362.011.6   0.00	5. Services and Other Operating Expenditures						
Note Outgo - Transfers of Indirect Costs   7300-7399   (956,424.36)   -24.50%   (722,065.00)   0.00%   (722,065.00)	6, Capital Outlay	6000-6999					
8. Other Financing Uses a. Transfers Out b. Other Uses 7600-7629 1,926,575.69 1,926,575.69 2-74.05% 500,000,00 0.00% 500,000.0 0.00% 10. Other Just Increase (Explain in Section F below) 11. Total (Sum lines BI thru B10) 2. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) 2. Ending Fund Balance (Form 01I, line F1e) 3. Components of Ending Fund Balance (Form 01I) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	364,072.00	0.00%	364,072,00		
a, Transfers Out 7600-7629 1,926,575,69 -74,05% 500,000.00 0.00% 500,000.00 b. Other Uses 7630-7699 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 10. Other Adjustments (Explain in Section F below)	8. Other Outgo - Transfers of Indirect Costs	7300-7399	(956,424.36)	-24,50%	(722,065,00)	0.00%	(722,065,00)
Transier of the Collect Uses   7630-7699   0,00   0,00%   0,00	9. Other Financing Uses	i				0.000/	500 000 00
10. Other Adjustments (Explain in Section F below)   0.00   0.00   0.00     11. Total (Sum lines B1 thru B10)   48.735.136.98   -9.52%   44.095,374.78   -4.01%   42.327,259.5     12. C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)   (8.116.903.28)   (5.635.823.78)   (1.897.914.5     13. D. FUND BALANCE   17.566.409.24   9.449.505.96   3.813.682.18   1.915.767.6     14. Stabilization Arrangements   9740   0.00   0.00     15. Stabilization Arrangements   9760   0.00   0.00     16. Assigned   9780   553.755.73   553.756.00   553.756.00     17. Stabilization Arrangements   9780   8.895.750.23   3.259.926.18   1.362.011.6     18. Reserve for Economic Uncertainties   9789   8.895.750.23   3.259.926.18   1.362.011.6     19. Output	a, Transfers Out						
10. Other Adjustments (Explain in Section F below)   48,735,136,98   -9,52%   44,095,374,78   -4.01%   42,327,259.5     11. Total (Sum lines B1 thru B10)   (8,116,903,28)   (5,635,823,78)   (1,897,914.5     12. FUND BALANCE   (1,897,914.5     13. Net Beginning Fund Balance (Form 011, line F1e)   17,566,409.24   9,449,505.96   3,813,682.18     19,15,767.6   3,813,682.18   1,915,767.6     19, Stabilization Arrangements   9740   0.00   0.00     10. Stabilization Arrangements   9750   0.00   0.00     2. Other Committed   1, Stabilization Arrangements   9760   0.00   0.00     3. Assigned   9780   553,755.73   553,756.00   553,756.00     4. Assigned   1, Reserve for Economic Uncertainties   9789   8,895,750.23   3,259,926.18   1,362,011.6     2. Unassigned/Unappropriated   9790   0.00   0.00   0.00     3. Components of Ending Fund Balance (Form 011)   0.00   0.00     4. Assigned   0.00   0.00   0.00     553,756.00   0.00   0.00     553,756.00   0.00   0.00     553,756.00   0.00   0.00     553,756.00   0.00   0.00     553,756.00   0.00   0.00     553,756.00   0.00	b. Other Uses	7630-7699	0,00	0,00%		0,00%	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)  D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9760 2. Other Commitments 9760 4. Assigned e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 8.895,750,23 2. Unassigned/Unappropriated 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00	10. Other Adjustments (Explain in Section F below)	ļ					0.00
Cline A6 minus line B11   (8,116,903.28)   (5,635,823.78)   (1,897,914.50)	11. Total (Sum lines B1 thru B10)		48,735,136,98	-9.52%	44,095,374,78	-4.01%	42,327,259.54
D. FUND BALANCE   1, Net Beginning Fund Balance (Form 01I, line F1e)   17,566,409,24   9,449,505,96   3,813,682.18   1,915,767,69	C. NET INCREASE (DECREASE) IN FUND BALANCE			- X J I		-0.5	
1. Net Beginning Fund Balance (Form 0II, line F1e)       17,566,409.24       9,449,505.96       3,813,682.18         2. Ending Fund Balance (Sum lines C and D1)       9,449,505.96       3,813,682.18       1,915,767.6         3. Components of Ending Fund Balance (Form 0II) <ul> <li>a. Nonspendable</li> <li>b. Restricted</li> <li>c. Committed</li> <li>1. Stabilization Arrangements</li> <li>2. Other Commitments</li> <li>9760</li> <li>0.00</li> </ul> 0.00         2. Other Commitments       9780       553,755.73       553,756.00       553,756.00         e. Unassigned/Unappropriated       9789       8,895,750.23       3,259,926,18       1,362,011.6         1. Reserve for Economic Uncertainties       9790       0.00       0.00       0.00			(8,116,903,28)		(5,635,823,78)	ATT 1 A-0.11	(1,897,914.54)
1. Net Beginning Fund Balance (Form 01I, line F1e)	D FUND BALANCE						
2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance (Form 011) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments 9760 d. Assigned e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9780 9780 9780 9780 9780 9780 9780 9780		1	17.566.409.24		9,449,505.96		3,813,682,18
3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 0.00 b. Restricted c. Committed 1. Stabilization Arrangements 9750 0.00 2. Other Commitments 9760 0.00 d. Assigned e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 8.895.750.23 2. Unassigned/Unappropriated 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		İ		138 75 V	3,813,682,18		1,915,767.64
a. Nonspendable       9710-9719       0.00       0.00       0.00         b. Restricted       9740       0.00       0.00         c. Committed       0.00       0.00       0.00         1. Stabilization Arrangements       9750       0.00       0.00         2. Other Commitments       9760       0.00       0.00         d. Assigned       9780       553,755.73       553,756.00       553,756.00         e. Unassigned/Unappropriated       9789       8,895,750.23       3,259,926,18       1,362,011.6         1. Reserve for Economic Uncertainties       9790       0.00       0.00       0.00		i	7,1.1.			DATE OF THE STREET	
a, Noispendable 9740 b, Restricted c, Committed 1. Stabilization Arrangements 9750 0.00 0.00 2. Other Commitments 9760 0.00 0.00 d. Assigned e, Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 8,895,750,23 3,259,926,18 1,362,011.6 2. Unassigned/Unappropriated 9790 0.00 0.00 0.00		0710 0710	0.00		0.00		0.00
c, Committed       1, Stabilization Arrangements       9750       0.00       0.	N	1	0,00	1,000	0.00		3,00
1. Stabilization Arrangements       9750       0.00       0.00       0.00         2. Other Commitments       9760       0.00       0.00       0.00         d. Assigned       9780       553,755.73       553,756.00       553,756.00         e. Unassigned/Unappropriated       9789       8,895,750.23       3,259,926,18       1,362,011.6         2. Unassigned/Unappropriated       9790       0.00       0.00       0.00		9740		- v = 1111			
2. Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	10			THE THE THE		14 8 6 10 10 10	
d. Assigned e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 2. Unassigned/Unappropriated 3. Unassigned/Unappropr	-			10		medilik = )	
e, Unassigned/Unappropriated  1. Reserve for Economic Uncertainties 9789 8,895,750.23 3,259,926,18 1,362,011.6  2. Unassigned/Unappropriated 9790 0.00 0.00 0.00	2, Other Commitments			21 2		Etally on the	
1. Reserve for Economic Uncertainties       9789       8,895,750.23       3,259,926,18       1,362,011.6         2. Unassigned/Unappropriated       9790       0.00       0.00       0.00		9780	553,755,73		553,756.00		553,756.00
2. Unassigned/Unappropriated 9790 0.00 0.00 0.00	e. Unassigned/Unappropriated						1 0 6 2 0 1 1 6 1
2. Unassigned/Unappropriated	I. Reserve for Economic Uncertainties			100) W-E I			
f. Total Components of Ending Fund Relance	2. Unassigned/Unappropriated	9790	0.00		0,00	STALL OF ME	0,00
	f. Total Components of Ending Fund Balance						
	· -		9,449,505.96		3,813,682.18		1,915,767.64

	Object	Projected Year Totals (Form 01I)	% Change (Cols. C-A/A)	2022-23 Projection	% Change (Cols. E-C/C)	2023-24 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES					Solation 5	
1. General Fund			* - * · ·		17	
a. Stabilization Arrangements	9750	0.00		0.00	The still	0.00
b. Reserve for Economic Uncertainties	9789	8,895,750.23		3,259,926.18		1,362,011.64
c. Unassigned/Unappropriated	9790	0.00		0.00		0,00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2, Special Reserve Fund - Noncapital Outlay (Fund 17) a, Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	436,226,46		436,226.46		436,226.46
c. Unassigned/Unappropriated	9790	0.00		0.00	in hear	0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		9,331,976.69		3,696,152.64		1,798,238.10

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.

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		estricted			rr	
(a)		Projected Year	%	2022.22	%	2022.24
25	Olive	Totals (Form 011)	Change (Cols, C-A/A)	2022-23 Projection	Change (Cols, E-C/C)	2023-24 Projection
Description	Object Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A, REVENUES AND OTHER FINANCING SOURCES	0010 0000	0.00	0.00%	0.00	0.00%	0.00
1. LCFF/Revenue Limit Sources	8010-8099 8100-8299	0.00 17,295,610.43	-24.00%	13,144,664,00	-75.88%	3,170,152.00
2. Federal Revenues 3. Other State Revenues	8300-8599	4,242,540.25	-74.72%	1,072,394.00	-19.03%	868,354.00
4. Other Local Revenues	8600-8799	2,660,390.00	-7.26%	2,467,334.00	0.00%	2,467,334,00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979 8980-8999	0,00 3,508,941,25	0.00% 5.00%	0.00 3,684,388.00	0.00% 5.00%	0.00
c. Contributions	8980-8999	27,707,481.93	-26.49%	20,368,780.00	-49.07%	10,374,448.00
6. Total (Sum lines A1 thru A5c)		21,707,481.93	-20.4978	20,300,780,00	47.0770	10,374,440.00
B EXPENDITURES AND OTHER FINANCING USES		72-10			1 THE R. P. LEW.	
1. Certificated Salaries				2 (02 051 26		2 252 490 54
a. Base Salaries		NE TE		3,603,951.26		3,252,689,56
b. Step & Column Adjustment				48,069.30		48,790,34
c. Cost-of-Living Adjustment		DE MINE -				0.00
d. Other Adjustments				(399,331,00)		0.00
e, Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,603,951.26	-9.75%	3,252,689_56	1.50%	3,301,479.90
2. Classified Salaries				_		
a, Base Salaries				2,154,924,60		2,324,380.26
b. Step & Column Adjustment				54,477,66	1,000	55,785_13
c. Cost-of-Living Adjustment			South to the	0_00	REBUILDING.	0.00
d. Other Adjustments		mi	1 1	114,978,00		0,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,154,924.60	7.86%	2,324,380,26	2,40%	2,380,165.39
3. Employee Benefits	3000-3999	2,337,207.85	11.08%	2,596,192.00	3,42%	2,685,012.00
4. Books and Supplies	4000-4999	1,915,181.42	-7.52%	1,771,231.00	0,00%	1,771,231.00
5. Services and Other Operating Expenditures	5000-5999	3,094,409_50	-24.52%	2,335,717.00	0.00%	2,335,717.00
6. Capital Outlay	6000-6999	12,440,303,57	-69,49%	3,795,519.00	-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	804,149.03	-29.14%	569,790.00	0,00%	569,790.00
9. Other Financing Uses						
a, Transfers Out	7600-7629	0.00	0.00%	0.00	0,00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0_00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)	Į.					
11. Total (Sum lines B1 thru B10)		27,750,127.23	-34.82%	18,087,518.82	-19,68%	14,528,655.29
C. NET INCREASE (DECREASE) IN FUND BALANCE		(42.645.20)	L. Springer	2,281,261.18		(4,154,207.29
(Line A6 minus line B11)		(42,645.30)		2,281,201.18		(4,154,207.25
D FUND BALANCE		2 (00 200 40		2 505 052 10	wwwi	4.846.914.28
1. Net Beginning Fund Balance (Form 011, line F1e)	ŀ	2,608,298.40		2,565,653,10		
2. Ending Fund Balance (Sum lines C and D1)	ŀ	2,565,653.10	Y Y Y Y	4,846,914.28		692,706,99
<ol> <li>Components of Ending Fund Balance (Form 011)</li> <li>Nonspendable</li> </ol>	9710-9719	0.00	FL F L IV, II	0.00	1000	0.00
b. Restricted	9740	2,565,653 10		4,846,914.28	L NT PLAN	692,706.99
c. Committed	2,10					
1. Stabilization Arrangements	9750		1 TO 1 TO 1	32.51	CONTRACTOR OF THE PARTY OF THE	
2. Other Commitments	9760	MALL TO SO THE	N-001 301		, , , , , , , , , , , , , , , , , , ,	
d. Assigned	9780	500		A TOPS	The same of the	
e. Unassigned/Unappropriated		St 12 51 11		1, F. ( ) 1 . 1 +	ATEN I	
1. Reserve for Economic Uncertainties	9789	- 1010	11,435 11, 11	8 1 - 3	S - CTES	
2. Unassigned/Unappropriated	9790	0.00		0.00	Halipa Higgs	0.00
f. Total Components of Ending Fund Balance	5/70	0.00	1 23	3.30	N A CONTRACTOR	
		2,565,653.10	C 11 - 7	4,846,914.28		692,706.99
(Line D3f must agree with line D2)		2,303,033.10		4,040,714.20		0,2,100.7

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES			A STATE OF			
1. General Fund			1000			
a. Stabilization Arrangements	9750		2000			1.55
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)			1			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			: Au Jan A	ment set	
b. Reserve for Economic Uncertainties	9789			1 23	KILCH S F X	
c. Unassigned/Unappropriated	9790	4 4 4 6 6	1000			
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:

B1. Reduced certificated salaries paid through one-time COVID ESSER funds spent in 2021-22.

B2. Added classified salaries paid through one-time Extended Learning Opportunities (ELO) ESSER funds projected to be spent in 2022-23.

Description R	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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	41,285,105.00	43,001,975.89	23,767,056.40	43,184,566,90	182,591.01	0.4%
2) Federal Revenue		8100-8299	9,923,644.71	17,363,723.30	4,079,435,52	17,361,461.68	(2.261.62)	0.0%
3) Other State Revenue		8300-8599	5,870,541.32	5,069,617.20	4,058,844.50	4,884,079.20	(185,538.00)	-3.7%
4) Other Local Revenue		8600-8799	2,344,027.00	2,811,431.06	1,370,912,72	2,895,607.85	84,176,79	3.0%
5) TOTAL REVENUES			59,423,318.03	68,246,747.45	33,276,249.14	68,325,715.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,525,582.06	19,321,607.20	9,949,597.59	19,230,232.22	91,374.98	0.5%
2) Classified Salaries		2000-2999	7,028,536.45	7,216,001.55	3,635,174.70	6,937,136.13	278,865.42	3.9%
3) Employee Benefits		3000-3999	12,151,716.37	12,499,563.03	6,201,094.30	12,202,935.24	296,627.79	2.4%
4) Books and Supplies		4000-4999	3,727,843.18	5,243,921.05	1,142,339.54	5,648,443.53	(404,522.48)	-7.7%
5) Services and Other Operating Expenditures		5000-5999	6,701,655.53	7,839,880.96	4,084,799.88	9,251,570.16	(1,411,689,20)	-18.0%
6) Capital Outlay		6000-6999	14,699,103.00	19,510,746.94	1,960,224.78	19,676,574,57	(165,827.63)	-0.8%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,764,072.00	1.764,072.00	1,164,630.82	1,764,072.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(120,347.49)	(145,882.47)	(4,062.49)	(152,275.33)	6,392.86	-4.4%
9) TOTAL, EXPENDITURES			64,478,161.10	73,249,910.26	28,133,799.12	74,558,688.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(5,054,843.07)	(5,003,162.81)	5,142,450.02	(6,232,972.89)		
1) Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	1,926,575.69	(1,426,575.69)	-285.3%
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/USE	s		(500,000.00)	(500,000.00)	0.00	(1,926,575,69)		

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)	(5,503,162.81)	5,142,450,02	(8,159,548,58)		
F. FUND BALANCE, RESERVES								
1) 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)	ı		20,174,707.64	20,174,707.64		20,174,707.64		
2) Ending Balance, June 30 (E + F1e)			14,619,864,57	14,671,544.83		12,015,159,06		
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	2,608,298.40	2,565,653,10		2,565,653.10		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	1,560,701.00	. 115	0.00		
Additional LCAP Supplemental & Cond d) Assigned	0000	9760		1,560,701.00				
Other Assignments		9780	796,427.19	602,889.73		553,755.73		
Reserve for instructional supplies and	1100	9780	796,427.19		× = 1, 1			
Reserved for instructional materials an	1100	9780		602,889.73				
Reserved for instructional supplies and	1100	9780				553,755.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,215,139.02	9,942,301.00		8,895,750.23		
Unassigned/Unappropriated Amount		9790	(0.04)	0.00		0.00		

## 2021-22 Second Interim General Fund Summary - Unrestricted/Restricted evenues, Expenditures, and Changes in Fund Balance

	Object	Original Budget	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	Codes	(A)	(B)	(C)	(0)	(E)	(F)
.CFF SOURCES							
Principal Apportionment	0044	07.000.000.00	20 524 222 00	45 053 005 00	22,534,322.00	0.00	0.0
State Aid - Current Year	8011	27,339,036,00	22,534,322.00	15,053,885.00		0.00	0.0
Education Protection Account State Aid - Current Year	8012	7,657,124.00	14,014,953.00	4,739,692.00	14,014,953.00	0.00	0.0
State Aid - Prior Years	8019	0.00	155,824.85	0.00	155,824.85	0.00	-0.0
Tax Relief Subventions Homeowners' Exemptions	8021	47,301.00	47,301.00	6,312.63	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							
Secured Roll Taxes	8041	5,998,430.00	5,998,431.00	3,098,899,87	5,998,431.00	0.00	0.
Unsecured Roll Taxes	8042	580,958.00	580,958.00	584,756.16	580,958,00	0.00	0.
Prior Years' Taxes	8043	0.00	4,081.99	8,055.72	186,111.83	182,029.84	4459.
Supplemental Taxes	8044	99,482.00	99,482.00	79,199.21	99,482.00	0.00	0.
Education Revenue Augmentation	0045	(706 706 00)	(726 725 00)	0.00	(726,735.00)	0,00	0.
Fund (ERAF)	8045	(726,735.00)	(726,735.00)	0.00	(720,733.00)	0,00	- 0.
Community Redevelopment Funds (SB 617/699/1992)	8047	305,963.00	305,963.00	200.821.76	305,963.00	0.00	0.
Penalties and Interest from							
Delinquent Taxes	8048	0.00	2,524.05	2,870.53	3,085.22	561.17	22.
Miscellaneous Funds (EC 41604)				0.00	0.00	0.00	0.
Royallies and Bonuses	8081	0.00	0.00	0.00		0.00	0
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	-0
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0
					40.400.000.00	400 504 04	
Subtotal, LCFF Sources		41,301,559.00	43,017,105.89	23,774,492,88	43,199,696.90	182,591.01	0.
LCFF Transfers							
Unrestricted LCFF							
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.
All Other LCFF Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property Taxes	8096	(16,454.00)	(15,130.00)	(7,436,48)	(15,130.00)	0.00	0.
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0,00	0,00	0.00	0.
TOTAL, LCFF SOURCES		41,285,105.00	43,001,975.89	23,767,056.40	43,184,566,90	182,591.01	0.
EDERAL REVENUE		,			1/1-2		
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.
Special Education Entitlement	8181	583,313.00	628,238.00	(627,602.00)	628,238.00	0.00	0.
Special Education Discretionary Grants	8182	10,229.00	11,808.00	(11,809.00)	11,808.00	0.00	0.
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0,
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.
Nildlife Reserve Funds	8280	0.00	0.00	0,00	0.00	0.00	0.
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.
nteragency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0,00	0.
Title I, Part A, Basic 3010	8290	2,040,654.07	2,868,778.22	1,171,219.22	2,868,732.22	(46.00)	0.
Title I, Part D, Local Delinquent							_
Programs 3025	8290	0.00	0.00	0.00	0.00	0.00	0.
Title II, Part A, Supporting Effective Instruction 4035	8290	291,391.73	410,695.84	58,360.84	295,659.77	(115,036.07)	-28.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student								
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title III, Part A, English Learner Program	4203	8290	273,958.08	287,392,46	115,426,70	287,392,46	0.00	0.0
Public Charter Schools Grant								
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,	0000	404.070.00	309,762.42	97.586.43	309,762.42	0.00	0.0
Other NCLB / Every Student Succeeds Act	5630	8290	164,679.83		230.32	46,887.00	0.00	0.0
Career and Technical Education	3500-3599	8290	45,333.00	46,887.00				0.9
All Other Federal Revenue	All Other	8290	6,514,086.00	12,800,161.36	3,276,023.01	12,912,981.81	112,820.45	
TOTAL, FEDERAL REVENUE			9,923,644.71	17,363,723,30	4,079,435.52	17,361,461.68	(2,261.62)	0.0
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement		2040	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6360	8319	0,00	0.00	0.00	0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0,0
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0,00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0.00	0,00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	134,977.00	134,977.00	137,613.00	137,613.00	2,636.00	2.0
Lottery - Unrestricted and Instructional Materia	ŧ	8560	683,581.41	704,878.02	228,764.54	704,878.02	0.00	0.0
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	399,508.20	457,836.39	0.00	457,836,39	0.00	0.0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0
Career Technical Education Incentive Grant								
Program	6387	8590	246,672.46	259,261.84	232,187.44	259,261.84	0,00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0
Specialized Secondary	7370	8590	0.00	0.00	(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	3,512,663.95	3,486,529,52	3,324,489.95	(188,174.00)	-5.4
TOTAL, OTHER STATE REVENUE			5,870,541.32	5,069,617.20	4,058,844.50	4,884,079.20	(185,538.00)	-3.7

description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(7)	(0)	, (G)	3=7	3.2	
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0
Secured Roll				0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8617	0.00			0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0,00	0.
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds		0022	0.00	7,70				
Not Subject to LCFF Deduction		8625	0.00	0.00	24,318.79	0.00	0.00	0.
Penalties and Interest from Delinquent Nor	1-LCFF							
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0,
Sales					1 004 00	4 004 00	4 004 00	
Sale of Equipment/Supplies		8631	0.00	0.00	1,204.00	1,204.00	1,204.00	N
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	12,008.69	12,008.69	
Interest		8660	0.00	59,102.40	104,792.24	104,781.83	45,679.43	77.
Net Increase (Decrease) in the Fair Value of	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.
Fees and Contracts						0.00	0.00	
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	0.00	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	50,980.66	58.34	58.34	(50,922.32)	-99.
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustr	ment	8691	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues From Local Source	ces	8697	0.00	0.00	0.00	0.00	0.00	0.
All Other Local Revenue		8699	160,000.00	394,014.00	167,158.66	470,220.99	76,206.99	19.
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					0.00	0.00	0.00	0.
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00			0.
From County Offices	6500	8792	2,184,027.00	2,307,334.00	1,061,372.00	2,307,334.00	0.00	
From JPAs	6500	8793	0.00	0,00	0.00	0.00	0.00	0.
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.
From County Offices	6360	8793	0.00	0.00	0.00	0,00	0.00	0.
From JPAs Other Transfers of Apparticulation	5560	0/30	0.00	5,00	5,50	2,30		
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0,00	0.00	0.
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers in from All Others	, 4, 0 1101	8799	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE		0,00	2,344,027.00	2,811,431.06	1,370,912.72	2,895,607.85	84,176.79	3.
TO THE OTHER LOOPERENTS				,.,				

Description Resource Co	Object des 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			100				
SERVINION TEN GRANDES							
Certificated Teachers' Salaries	1100	14,381,109.90	14,804,487,77	7,421,626,69	14,928,938,24	(124,450.47)	-0.8
Certificated Pupil Support Salaries	1200	1,597,544.13	1,831,281.71	952,709.52	1,622,949.80	208,331.91	11.4
Certificated Supervisors' and Administrators' Salaries	1300	2,319,765.03	2,354,675.55	1,442,374,54	2,359,675.97	(5,000.42)	-0.
Other Certificated Salaries	1900	227,163.00	331,162.17	132,886.84	318,668.21	12,493.96	3.6
TOTAL, CERTIFICATED SALARIES		18,525,582.06	19,321,607.20	9,949,597.59	19,230,232.22	91,374.98	0.
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	1,829,608.01	1,923,293.53	692,480.93	1,605,649.83	317,643.70	16.
Classified Support Salaries	2200	1,640,671,46	1,660,912.37	1,042,874.24	1,678,070.42	(17,158.05)	-1.
Classified Supervisors' and Administrators' Salaries	2300	831,959.61	834,468,66	453,706.87	834,468.66	0.00	0.
Clerical, Technical and Office Salaries	2400	1,707,568.30	1,738,854.42	998,769.89	1,780,938.42	(42,084.00)	-2.
Other Classified Salaries	2900	1,018,729.07	1,058,472.57	447,342.77	1,038,008.80	20,463.77	1.
TOTAL, CLASSIFIED SALARIES		7,028,536.45	7,216,001.55	3,635,174.70	6,937,136.13	278,865,42	3.
EMPLOYEE BENEFITS							
						100 DET 00	
STRS	3101-3102	3,319,342.73	3,489,269.19	1,555,036.16	3,319,891.90	169,377.29	4
PERS	3201-3202	1,633,188.90	1,655,064.56	774,163.24	1,467,513.78	187,550.78	11
OASDI/Medicare/Alternative	3301-3302	756,153.26	775,644.78	429,088.76	763,140,85	12,503.93	1
Health and Welfare Benefits	3401-3402	5,435,839.56	5,552,181.74	2,906,834.16	5,602,109.76	(49,928.02)	-0
Unemployment Insurance	3501-3502	297,688.84	308,240.09	67,906.60	320,445,10	(12,205.01)	-4
Workers' Compensation	3601-3602	264,167.12	273,826.71	148,302.71	284,497.89	(10,671.18)	-3
OPEB, Allocated	3701-3702	445,335.96	445,335.96	319,762.67	445,335.96	0,00	0
OPEB, Active Employees	3751-3752	0,00	0.00	0.00	0.00	0.00	0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	296,627,79	2
TOTAL, EMPLOYEE BENEFITS		12,151,716.37	12,499,563,03	6,201,094.30	12,202,935.24	290,027.79	
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	845,403.03	973,431.24	165,585.11	983,246.24	(9,815.00)	-1
Books and Other Reference Materials	4200	247,663.12	214,318.19	5,325,33	208,346.19	5,972.00	2
Materials and Supplies	4300	2,480,777.03	3,478,152.90	766,074.94	3,380,617.53	97,535.37	2
Noncapitalized Equipment	4400	154,000.00	576,753,72	204,106.49	1,074,208.57	(497,454.85)	-86
Food	4700	0,00	1,265.00	1,247.67	2,025.00	(760.00)	-60
TOTAL, BOOKS AND SUPPLIES		3,727,843.18	5,243,921.05	1,142,339.54	5,648,443.53	(404,522.48)	-7
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0
Travel and Conferences	5200	114,329.75	109,561,21	48,996.78	141,530.21	(31,969.00)	-29
Dues and Memberships	5300	27,242.00	34,635,14	30,684.27	34,210.14	425.00	1
Insurance	5400-5450	366,812.45	366,812.45	365,746.06	366,812.45	0.00	0
Operations and Housekeeping Services	5500	1,180,000.00	1,206,000.00	687,040.56	1,209,000.00	(3,000.00)	-0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	614,000.00	1,110,500.20	539,421.78	1,069,258.93	41,241.27	3
Transfers of Direct Costs	5710	0,00	0.00	0.00	0.00	0.00	0
Transfers of Direct Costs - Interfund	5750	23,000.00	23,000.00	0.00	23,000.00	0.00	0
Professional/Consulting Services and	5800	4,260,771.33	4,867,671.96	2,368,545.31	6,286,058.43	(1,418,386.47)	-29
Operating Expenditures	5900	115,500.00		44,365.12	121,700.00	0.00	c
Communications TOTAL SERVICES AND OTHER	2300	110,000,00	121,700.00	1.1,000.72	,,	-,0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		6,701,655.53	7,839,880.96	4,084,799.88	9,251,570.16	(1,411,689.20)	-18

# 2021-22 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

2	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)
- Control of the Cont	Resource Codes	Codes	(8)	10/		7-4		
CAPITAL OUTLAY								
Land		6100	550,000.00	626,678,00	26,705,86	628,559.00	(1,881.00)	-0.3
Land Improvements		6170	297,000.00	373,366.00	91,215.14	444,075.00	(70,709.00)	-18.99
Buildings and Improvements of Buildings		6200	13,432,103.00	18,176,702.94	1,711,465.30	18,183,417.57	(6,714.63)	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	220,000.00	234,000.00	94,860.48	320,523.00	(86,523.00)	-37.0
Equipment Replacement		6500	200,000.00	100,000.00	35,978.00	100,000.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			14,699,103.00	19,510,746.94	1,960,224.78	19,676,574.57	(165,827.63)	-0.8
OTHER OUTGO (excluding Transfers of Indirec	ct Costs)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0,00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	1,450,000.00	1,450,000.00	985,779.88	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 Apportion	nments							
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0,00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0,00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0,00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0,0
All Other Transfers		7281-7283	0,00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest		7438	25,606,00	25,606.00	16,863.59	25,606.00	0.00	0.0
Other Debt Service - Principal		7439	288,466.00	288,466.00	161,987.35	288,466.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers o	f Indicact Costs)		1,764,072.00	1,764,072.00	1,164,630.82	1,764,072.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT C			1,7 0 1,07 2.00	1,1.51,512,50				
THER OUTGO - TRANSPERS OF INDIRECT C	0010							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(120,347.49)	(145,882.47)	(4,062,49)	(152,275.33)	6,392.86	-4.4
TOTAL, OTHER OUTGO - TRANSFERS OF INI	DIRECT COSTS		(120,347.49)	(145,882.47)	(4,062.49)	(152,275,33)	6,392.86	-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)
INTERFUND TRANSFERS	1,0002.00		1,3					
INTERFUND TRANSFERS IN								
INTERFORD TRANSPERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and				0.00	0,00	0,00	0.00	0.0%
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	
INTERFUND TRANSFERS OUT						1		
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/		, 5.2						
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0,00	0,0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	1,926,575.69	(1,426,575,69)	-285.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000,00	500,000.00	0,00	1,926,575.69	(1,426,575.69)	-285.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of								
Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of		13.42			0.00	0.00	0.00	0.0%
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.07
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	0.09
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	0.09
USES								
Transfers of Funds from		7054	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.07
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.00	- 30	
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	0.09
TOTAL, OTHER FINANCING SOURCES/USES	3		(500,000.00)	(500,000.00)	0.00	(1.926,575.69)	1,426,575.69	285.3%

Description Reso		bject odes	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	0-8099	41,285,105.00	43,001,975.89	23,767,056.40	43,184,566.90	182,591.01	0.4%
2) Federal Revenue	8100	0-8299	0.00	29,783.98	0.00	65,851.25	36,067.27	121.1%
3) Other State Revenue	8300	0-8599	650,239.41	638,902.95	370,823.98	641,538.95	2,636.00	0.4%
4) Other Local Revenue	8600	0-8799	0.00	169,491.06	205,404.24	235,217.85	65,726.79	38.8%
5) TOTAL REVENUES			41,935,344.41	43.840,153.88	24,343,284.62	44,127,174.95		
B, EXPENDITURES								
Certificated Salaries	1000	0-1999	15,109,108.54	15,636,514.70	7,905,652.80	15,626,280,96	10,233.74	0.1%
2) Classified Salaries	200	0-2999	4,842,110.37	5,009,628.85	2,343,777.90	4,782,211.53	227,417.32	4.5%
3) Employee Benefits	3000	0-3999	9,629,884.85	9,885,530.71	5,018,535,37	9,865,727.39	19,803.32	0.2%
4) Books and Supplies	400	0-4999	2,646,175.03	3,104,248,11	873,567.71	3,733,262.11	(629,014.00)	-20.3%
5) Services and Other Operating Expenditures	5000	0-5999	4,677,391.45	5,017,750,57	2,749,108.53	6,157,160.66	(1,139,410.09)	-22.7%
6) Capital Outlay	600	0-6999	6,513,328.00	7,147,681.00	576,196,35	7,236,271.00	(88,590.00)	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		00-7299 00-7499	364,072.00	364,072.00	205.592.94	364,072.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	0-7399	(481,789.69)	(971,924.06)	(76,171.61)	(956,424.36)	(15,499.70)	1.6%
9) TOTAL, EXPENDITURES			43,300,280,55	45,193,501.88	19,596,259.99	46,808,561,29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,364,936.14)	(1,353,348.00)	4,747,024.63	(2.681,386.34)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	890	0-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	760	00-7629	500,000.00	500,000.00	0.00	1,926,575.69	(1,426,575,69)	-285.3%
Other Sources/Uses    a) Sources	893	30-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	763	30-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	898	30-8999	(3,689,906.89)	(3,607,169.51)	0.00	(3,508,941.25)	98,228.26	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4.189,906.89)	(4,107,169.51)	0.00	(5,435,516.94)		

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						(0.440.000.00)		
BALANCE (C + D4)			(5,554,843.03)	(5,460,517.51)	4,747,024.63	(8,116,903.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						.= ==	0.00	0.00
a) As of July 1 - Unaudited		9791	17,566,409.24	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	12,105,891,73		9,449,505.96		
Components of Ending Fund Balance a) Nonspendable				1				
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0,00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	1,560,701.00		0.00		
Additional LCAP Supplemental & Cond d) Assigned	0000	9760		1,560,701.00				
Other Assignments		9780	796,427.19	602,889.73		553,755.73		
Reserve for instructional supplies and	ı 1100	9780	796,427.19					
Reserved for instructional materials an	1100	9780		602,889.73				
Reserved for instructional supplies and	1100	9780				553,755.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,215,139.02	9,942,301.00		8,895,750.23		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00	I Lawrence	

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)
Codes	~~~~~	(5)	(0)	(-)	1-1	
8011	27 339 036 00	22.534.322.00	15.053.885.00	22.534.322,00	0.00	0.0
					0.00	0.0
					0.00	0.0
0010						
8021	47,301,00	47,301.00	6,312.63	47,301.00	0.00	0,0
8022	0.00	0.00	0.00	0.00	0.00	0.0
8029	0.00	0.00	0.00	0.00	0.00	0.
					0.00	
						0.
						0.
						4459.
8044	99,482.00	99,482.00	79,199,21	99,482.00	0,00	0.
8045	(726.735.00)	(726.735.00)	0.00	(726,735.00)	0.00	0.
0010	7.25,155,155,	, , , , , , , , , , , , , , , , , , , ,				
8047	305,963.00	305,963.00	200,821.76	305,963.00	0.00	0.
8048	0.00	2,524.05	2,870.53	3,085.22	561.17	22.
9091	0.00	0.00	0.00	0.00	0.00	0
						0
0002	0.00	0.00	0.00	330		
8089	0.00	0.00	0.00	0.00	0.00	0
	41 301 559 00	43 017 105 89	23.774.492.88	43,199,696,90	182,591,01	0
	41,001,000.00	40,011,100.00	Esti Tijiseis	(5),153,555		
8091	0.00	0.00	0.00	0.00	0.00	0
0031	0,00	0,00	0.00			
8091	0,00	0.00	0.00	0.00	0.00	0
8096	(16,454,00)	(15,130.00)	(7,436,48)	(15,130.00)	0.00	0.
8097	0.00	0.00	0.00	0.00	0.00	0.
8099	0,00	0.00	0.00	0.00	0,00	0.
	41,285,105.00	43,001,975,89	23,767,056,40	43,184,566.90	182,591.01	0
8110	0.00	0.00	0.00	0.00	0.00	0
					N. A. T. B.	
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			0.00	0.00	0.00	0
			0.00	0.00	0.00	0
				0.00		
	0.00	2.30				
07AN						
8290				STATE OF		
			Carl Line of			
	8011 8012 8019 8021 8022 8029 8041 8042 8043 8044 8045 8047 8048 8081 8082 8089 8091 8091 8096 8097 8099 8110 8181 8182 8220 8221 8220 8221 8260 8270 8280 8281 8285 8287 8290	Codes         (A)           8011         27,339,036,00           8012         7,657,124,00           8019         0,00           8021         47,301,00           8022         0,00           8043         0,00           8044         5,998,430,00           8043         0,00           8044         99,482,00           8045         (726,735,00)           8048         0,00           8081         0,00           8082         0,00           8089         0,00           8091         0,00           8091         0,00           8091         0,00           8091         0,00           8091         0,00           8099         0,00           8110         0,00           8181         0,00           8220         0,00           8221         0,00           8280         0,00           8281         0,00           8285         0,00           8287         0,00           8287         0,00	Object Codes         Original Budget (A)         Operating Budget (B)           8011         27,339,036.00         22,534,322.00           8012         7,657,124.00         14,014,953.00           8019         0.00         155,824.85           8021         47,301.00         47,301.00           8022         0.00         0.00           8041         5,998,430.00         5,998,431.00           8042         580,958.00         580,958.00           8043         0.00         4,081.99           8044         99,482.00         99,482.00           8045         (726,735.00)         (726,735.00)           8047         305,963.00         305,963.00           8081         0.00         0.00           8082         0.00         0.00           8083         0.00         0.00           8084         0.00         0.00           8089         0.00         0.00           8090         0.00         0.00           8091         0.00         0.00           8093         0.00         0.00           8094         0.00         0.00           8095         0.00         0.00	Object Codes         Original Budget (A)         Operating Budget (B)         Actuals To Date (C)           8011         27,339,036.00         22,534,322.00         15,053,885.00           8012         7,657,124.00         14,014,953.00         4,739,692.00           8019         0.00         155,824.85         0.00           8021         47,301.00         47,301.00         6,312.63           8022         0.00         0.00         0.00           8041         5,998,430.00         5,998,431.00         3,098,899.87           8042         580,958.00         580,958.00         584,756.16           8043         0.00         4,081.99         8,0957.2           8044         99,482.00         99,482.00         79,199.21           8045         (726,735.00)         (726,735.00)         0.00           8047         305,963.00         305,963.00         200,821,76           8048         0.00         2,524.05         2,870,53           8081         0.00         0.00         0.00           8082         0.00         0.00         0.00           8093         0.00         0.00         0.00           8094         0.00         0.00         0.00	Object Codes         Original Budget (A)         Operating Budget (C)         Actuals To Date (C)         Totals (D)           8011         27,339,038,00         22,534,322.00         15,053,885.00         22,534,322.00           8012         7,657,124,00         14,014,953.00         4,739,692.00         14,014,953.00           8021         47,301,00         47,301.00         6,312.63         47,301.00           8022         0,00         0,00         0,00         0,00           8041         5,998,430,00         5,998,431.00         3,098,899.87         5,998,431.00           8042         590,958,00         580,958.00         584,756.16         580,958.00           8043         0.00         4,081.99         8,055.72         186,113.83           8044         99,482.00         99,482.00         79,198.21         99,482.00           8045         (728,735.00)         (726,735.00)         0,00         0,00         (726,735.00)           8047         305,963.00         305,963.00         200,821.76         305,963.00           8048         0.00         2,524.05         2,870.53         3,085.22           8081         0.00         0.00         0.00         0.00           8082         0.0	Object         Original Budget         Actual To Date (B)         Totals (C)         Col B & D) (E)           8011         27,339,036,00         22,534,322,00         15,053,885,00         22,534,322,00         0.00           8012         7,657,124,00         14,014,963,00         4,739,992,00         14,014,953,00         0.00           8021         47,301,00         47,301,00         6,312,63         47,301,00         0.00           8022         0.00         0.00         0.00         0.00         0.00         0.00           8029         0.00         0.00         0.00         0.00         0.00         0.00           8041         5,998,430,00         5,988,431,00         3,088,898,87         5,898,431,00         0.00           8042         599,959,00         569,998,00         589,4756,16         589,958,00         0.00           8043         0.00         4,081,99         8,055,72         188,111,83         182,029,94           8044         99,482,00         99,482,00         79,199,21         99,482,00         0.00           8045         (728,735,00)         305,983,00         305,983,00         3,085,22         581,17           8061         0.00         0.00         0.00         <

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student	Tresource Godan	00400	6.7	100				
Program	4201	8290						
Title III, Part A, English Learner	4000	0000						
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	29,783,98	0.00	65,851.25	36,067.27	121.1%
TOTAL, FEDERAL REVENUE			0.00	29,783.98	0.00	65,851.25	36,067.27	121.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0,00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0,00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	134,977.00	134,977.00	137,613.00	137,613.00	2,636.00	2.0%
Lottery - Unrestricted and Instructional Materi	als	8560	515,262.41	503,925.95	233,210.98	503,925.95	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant	6387	8590						
Program  Drive/Alexhal/Tehasea Funda	6650, 6690, 6695	8590						
Drug/Alcohol/Tobacco Funds	6230	8590						
California Clean Energy Jobs Act Specialized Secondary	7370	8590						
Specialized Secondary  American Indian Early Childhood Education	7370	8590						
American Indian Early Childhood Education  All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			650,239.41		370,823.98	641,538.95	2,636.00	0.4%

Description B.	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 (E/B) (F)
	Source Codes	Codes	\C/	(5)		75'		
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies			2.00	0.00	0.00	0.00		
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00		0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0,00	0.00	0.00	0.
Community Redevelopment Funds		9635	0.00	0,00	0.00	0.00		
Not Subject to LCFF Deduction	_	8625	0.00	0,00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCF Taxes	F	8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	1,204.00	1,204.00	1,204.00	
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	12,008.69	12,008.69	1
Interest		8660	0.00	59,102.40	104,792.24	104,781,83	45,679.43	77
Net Increase (Decrease) in the Fair Value of Inve-	stments	8662	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts		0674	0.00	0.00	0.00	0.00	0.00	.0.
Adult Education Fees		8671		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	0.00	0
Mitigation/Developer Fees		8681	0.00	0.00	58.34	58.34	(50,922.32)	-99
All Other Fees and Contracts		8689	0.00	50,980.66	56.54	50,54	(30,322.32)	-50
Other Local Revenue				0.00	0.00	0,00	0.00	o
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00			0
Pass-Through Revenues From Local Sources		8697	0.00	0,00	0.00	0.00	0.00	97
All Other Local Revenue		8699	0.00	59,408.00	87,340.97		57,756.99	0
Tuition		8710	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0
Transfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.
From County Offices	All Other	8792	0.00	0,00	0.00	0.00	0.00	0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			0.00	169,491.06	205,404.24	235,217,85	65,726,79	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 (E/B) (F)
Certificated Teachers' Salaries	1100	12,392,326.45	12,665,846.04	6,311,813,46	12,866,817.70	(200,971.66)	-1.6%
Certificated Pupil Support Salaries	1200	717,192.42	936,061.71	421,761.85	727,729.80	208,331.91	22.3%
Certificated Supervisors' and Administrators' Salaries	1300	1,883,198.67	1,911,624.95	1,114,831.34	1,911,624.95	0.00	0.0%
Other Certificated Salaries	1900	116,391.00	122,982.00	57,246,15	120,108,51	2,873.49	2,3%
TOTAL, CERTIFICATED SALARIES		15,109,108.54	15,636,514.70	7,905,652.80	15,626,280.96	10,233,74	0.1%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	426,232.88	526,673.38	106,365.67	303,251.46	223,421.92	42.4%
Classified Support Salaries	2200	1,061,598.94	1,080,061.16	605,810.18	1,086,984.00	(6,922.84)	-0.6%
Classified Supervisors' and Administrators' Salaries	2300	758,174.03	761,305.04	376,629.81	757,290.02	4,015.02	0.5%
Clerical, Technical and Office Salaries	2400	1,662,173.40	1,667,826,81	898,543.28	1,675,501.81	(7.675.00)	-0.59
Other Classified Salaries	2900	933,931.12	973,762.46	356,428.96	959,184.24	14,578.22	1.5%
TOTAL, CLASSIFIED SALARIES		4,842,110.37	5,009,628.85	2,343,777.90	4,782,211.53	227,417.32	4.5%
EMPLOYEE BENEFITS							
STRS	3101-3102	2,559,911.99	2,653,040.56	1,273,136.18	2,651,926.90	1,113.66	0.0%
PERS	3201-3202	1,105,626.05	1,121,556.75	565,458.60	1,068,916.60	52,640.15	4.7%
OASDI/Medicare/Alternative	3301-3302	573,389.09	589,855.49	300,792.02	572,222.06	17,633,43	3.0%
Health and Welfare Benefits	3401-3402	4,488,160.37	4,596,890.33	2,396,231.05	4,653,897.83	(57,007.50)	-1.2%
Unemployment Insurance	3501-3502	242,387,09	253,720,78	51,256.29	250,847.10	2,873.68	1.19
Workers' Compensation	3601-3602	215,074.30	225,130.84	111,898.56	222,580,94	2,549.90	1.19
OPEB, Allocated	3701-3702	445,335.96	445,335.96	319,762.67	445,335.96	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		9,629,884.85	9,885,530.71	5,018,535.37	9,865,727.39	19,803.32	0.29
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	845,403.03	918,570.24	134,511.62	918,570.24	0.00	0.0%
Books and Other Reference Materials	4200	64,181.00	26,960.00	3,438.19	28,960.00	(2,000.00)	-7.49
Materials and Supplies	4300	1,633,591.00	1,960,446.00	581,843.98	1,988,449.99	(28,003.99)	-1.4%
   Noncapitalized Equipment	4400	103,000.00	198,271.87	153,773.92	797,281.88	(599,010.01)	-302.19
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		2,646,175.03	3,104,248.11	873,567.71	3,733,262.11	(629,014.00)	-20.3%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	85,125.00	65,950.00	40,160.87	85,317.00	(19,367.00)	-29.4%
Dues and Memberships	5300	26,742,00	33,886.14	30,360.27	33,886.14	0.00	0.09
Insurance	5400-5450	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	1,206,000.00	686,343.36	1,206,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	393,000.00	611,653,20	280,119.76	669,701.20	(58,048.00)	-9.5%
Transfers of Direct Costs	5710	(500.00)	(500.00)	0.00	(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	2,602,248.78	1,310,103.91	3,664,243.87	(1,061,995.09)	-40.8%
Communications	5900	115,500.00	116,700.00	43,449.30	116,700.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		4,677,391.45	5,017,750.57	2,749,108.53	6,157,160.66	(1,139,410.09)	-22.79

Description Resc	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	250,000.00	314,614.00	24,381.75	316,495.00	(1,881.00)	-0.69
Land Improvements		6170	197,000,00	238,366.00	91,215.14	309,075.00	(70,709.00)	-29.79
Buildings and Improvements of Buildings		6200	5,966,328.00	6,594,701.00	460,599,46	6,610,701.00	(16,000.00)	-0.29
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	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			6,513,328.00	7,147,681.00	576,196.35	7,236,271.00	(88,590.00)	-1.2
OTHER OUTGO (excluding Transfers of Indirect Co	sts)							
THER OUTGO (excluding transfers of manage of	-10,							
Tuition								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.0
Attendance Agreements		7110	0.00	0.00	0,00	0.00	0,00	0.0
State Special Schools		7130	0.00	0.00	5,00			
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	50,000.00	50,000.00	26,742.00	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								
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 Apportionme To Districts or Charter Schools	ents 6500	7221				-		
To County Offices	6500	7222					Y LY	
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222		Y- 19	21			
To JPAs	6360	7223						
	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	16,863.59	25,606.00	0.00	0.0
Other Debt Service - Principal		7439	288,466.00	288,466.00	161,987.35	288.466.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indi	rect Costs)		364,072.00	364,072.00	205,592.94	364,072.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COST	s							
Transfers of Indirect Costs		7310	(361,442.20)	(826,041.59)	(72,109.12)	(804,149.03)	(21,892.56)	2.7
Transfers of Indirect Costs - Interfund		7350	(120,347.49)		(4,062,49)	(152,275.33)	6,392.86	-4.4
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS		(481,789.69)		(76,171.61)	(956,424.36)	(15,499.70)	1.6
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS			1100					
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and Redemption Fund		8914	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								
					0.00	0.00	0.00	0.0%
To: Child Development Fund		7611	0,00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0,00	0.00	0.00	0.00	0.00	0.07
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	1,926,575.69	(1,426,575.69)	-285.39
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	1,926,575.69	(1,426,575.69)	-285.39
OTHER SOURCES/USES							÷	
SOURCES								
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.09
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.07
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources								
Transfers from Funds of								0.00
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds 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
Proceeds from Lease Revenue Bonds		8973	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	0.09
USES								
Transfers of Funds from		7054	0.00	0.00	0.00	0.00	0.00	0.09
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.00	0.30	0.30	2,0
		0000	(2 000 000 00)	/2 507 460 541	0.00	(3,508,941.25)	98,228.26	-2.79
Contributions from Unrestricted Revenues		8980	(3,689,906.89)	(3,607,169.51)	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00		0.00	(3,508,941.25)	98,228.26	-2.79
(e) TOTAL, CONTRIBUTIONS			(3,689,906,89)	(3,007,109,31)	0.00	(0,500,541.25)	55,220.20	-4.17
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,189,906.89)	(4,107,169.51)	0.00	(5,435,516,94)	(1,328,347.43)	32.39

# Second 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 Ba	alance	2,565,653.10

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

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)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	9,923,644.71	17,333,939.32	4,079,435.52	17,295,610.43	(38,328.89)	-0.2%
3) Other State Revenue	8300-8599	5,220,301.91	4,430,714.25	3,688,020.52	4,242,540,25	(188,174.00)	-4.2%
4) Other Local Revenue	8600-8799	2,344,027.00	2,641,940.00	1,165,508.48	2,660,390.00	18,450.00	0.7%
5) TOTAL, REVENUES		17,487,973.62	24,406,593.57	8,932,964.52	24,198,540.68		
B. EXPENDITURES							
Certificated Salaries	1000-1999	3,416,473.52	3,685,092.50	2,043,944.79	3,603,951.26	81,141.24	2.2%
2) Classified Salaries	2000-2999	2,186,426,08	2,206,372.70	1,291,396.80	2,154,924.60	51,448.10	2.3%
3) Employee Benefits	3000-3999	2,521,831.52	2,614,032.32	1,182,558,93	2,337,207.85	276,824.47	10.6%
4) Books and Supplies	4000-4999	1,081,668.15	2,139,672.94	268,771.83	1,915,181.42	224,491.52	10.5%
5) Services and Other Operating Expenditures	5000-5999	2,024,264.08	2,822,130.39	1,335,691.35	3,094,409.50	(272,279.11)	-9.6%
6) Capital Outlay	6000-6999	8,185,775.00	12,363,065.94	1,384,028.43	12,440,303.57	(77,237.63)	-0.6%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299 7400-7499	1,400,000.00	1,400,000.00	959,037.88	1,400,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	361,442.20	826,041.59	72,109.12	804,149.03	21,892.56	2.7%
9) TOTAL EXPENDITURES		21,177,880.55	28,056,408,38	8,537,539,13	27,750,127.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		(3,689,906.93)	(3,649,814.81)	395,425.39	(3,551,586,55)		
1) Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	3,689,906.89	3,607,169.51	0.00	3,508,941.25	(98,228.26)	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES		3,689,906.89	3,607,169.51	0.00	3,508,941.25		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.04)	(42,645.30)	395,425,39	(42,645.30)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	2,608,298.40	2,608,298.40		2,608,298.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,608,298.40	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	10 11 1	2,608,298.40		
2) Ending Balance, June 30 (E + F1e)			2,608,298,36	2,565,653.10		2,565,653.10		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00	V = E/ E	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	2,608,298.40	2,565,653.10		2,565,653.10		
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	W 1 - 5	0.00		
Unassigned/Unappropriated Amount		9790	(0.04)	0.00		0.00		

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

escription 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)
CFF SOURCES							
Principal Apportionment			A 74 -1				
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		
	6029	0.00	0.00	0.00	5,50	gb = sh	
County & District Taxes Secured Roll Taxes	8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00		
Supplemental Taxes	8044	0.00	0.00	0,00	0.00		
Education Revenue Augmentation						754.70	
Fund (ERAF)	8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)		N 10 8 4 4 4			0.00		
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0,00		
Subtotal, LCFF Sources		0.00	0.00	0.00	0.00		
LCFF Transfers							
Unrestricted LCFF							
Transfers - Current Year 0000	8091			- v xx(i)	N EY A SH		500 F
All Other LCFF							
Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers	8097	0.00	0.00	0,00	0.00	0.00	.0.
LCFF/Revenue Limit Transfers - Prior Years	8099	0,00	0.00	0.00	0.00	0.00	.0.
OTAL, LCFF SOURCES		0.00	0.00	0.00	0.00	0.00	0.
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement	8181	583,313.00	628,238.00	(627,602.00)	628,238.00	0.00	0.
Special Education Discretionary Grants	8182	10,229.00	11,808.00	(11,809.00)	11,808.00	0.00	0.
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.
Conated Food Commodities	8221	0.00	0,00	0.00	0.00	0,00	0.
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	7.7	
lood Control Funds	8270	0.00	0.00	0.00	0.00		
Vildlife Reserve Funds	8280	0.00	0.00	0.00	0.00		
EMA	8281	0.00	0.00	0.00	0.00	0.00	0.
nteragency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0,00	0.
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0,00	0.00	0.00	0.
					2,868,732.22	(46.00)	0.
Title I, Part A, Basic 3010	8290	2,040,654.07	2,868,778.22	1,171,219,22	2,000,132.22	(40,00)	U.
Fille I, Part D, Local Delinquent					2.05	0.00	_
Programs 3025	8290	0.00	0.00	0.00	0.00	0.00	0.
Title II, Part A, Supporting Effective Instruction 4035	8290	291,391.73	410,695.84	58,360.84	295,659.77	(115,036.07)	-28.

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

	B 0. 4:	Object	Original Budget	Board Approved Operating Budget	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(A)	(B)	(0)	10)		
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	287,392.46	115,426,70	287,392.46	0.00	0.09
Public Charter Schools Grant								
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.09
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	309,762.42	97,586.43	309,762.42	0.00	0.09
Career and Technical Education	3500-3599	8290	45,333.00	46,887.00	230,32	46,887.00	0,00	0.09
All Other Federal Revenue	All Other	8290	6,514,086.00	12,770,377.38	3,276,023.01	12,847,130.56	76,753.18	0.6%
TOTAL, FEDERAL REVENUE	7 41 0 4101	0200	9,923,644.71	17,333,939.32	4,079,435.52	17,295,610.43	(38,328.89)	-0.29
OTHER STATE REVENUE			0,020,011111	11,000,000	1,522,00	,-		
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year		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	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	0,00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia	ŧ	8560	168,319.00	200,952.07	(4,446.44)	200,952.07	0.00	0.09
Tax Relief Subventions Restricted Levies - Other								Sk.
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	399,508.20	457,836.39	0.00	457,836.39	0.00	0.09
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.09
Career Technical Education Incentive Grant								
Program	6387	8590	246,672.46	259,261.84	232,187,44	259,261.84	0.00	0.09
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	0.09
Specialized Secondary	7370	8590	0.00	0.00	(26,250.00)	0.00	0.00	0.09
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	4,405,802.25	3,512,663.95	3,486,529.52	3,324,489.95	(188,174.00)	-5.49
TOTAL, OTHER STATE REVENUE			5,220,301.91	4,430,714,25	3,688,020.52	4,242,540.25	(188,174.00)	-4.29

escription	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)
THER LOCAL REVENUE	Resource Codes	Codes		(5)	1-7			
THER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies		0045	0.00	0.00	0.00	0.00	0.00	0
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0
Unsecured Roll		8616	0.00		0.00	0.00	0.00	0
Prior Years' Taxes		8617	0.00	0,00	0.00	0.00	0.00	
Supplemental Taxes		8618	0.00	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	(
		8622	0.00	0.00	0.00	0.00	0.00	(
Other		6022	0,00	0,00	0.00			
Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0,00	24,318,79	0.00	0.00	
Penalties and Interest from Delinquent No.	1-LCFF							
Taxes		8629	0.00	0.00	0.00	0.00	0.00	
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	_
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	
Interest		8660	0.00	0.00	0.00	0.00	0.00	
Net Increase (Decrease) in the Fair Value o	f Investments	8662	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts			501					
Adult Education Fees		8671	0.00	0.00	0.00	0.00	8.5-5	
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	
Interagency Services		8677	0.00	0.00	0.00	0.00	0,00	
Mitigation/Developer Fees		8681	0.00	0.00	0,00	0.00	0.00	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue							1 2 - 2	
Plus: Misc Funds Non-LCFF (50%) Adjust	m€	8691	0.00	0.00	0.00	0.00	115	L V
Pass-Through Revenues From Local Sour		8697	0.00	0.00	0.00	0.00	0.00	
All Other Local Revenue		8699	160,000.00	334,606.00	79,817.69	353,056.00	18,450,00	
		8710	0.00	0.00	0.00	0.00	0.00	
uition		8781-8783	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In		8761-6765	0.00	5.50	5.00			
ransfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	6500	8792	2,184,027.00	2,307,334.00	1,061,372.00	2,307,334.00	0.00	
From JPAs	6500	8793	0.00	0.00	0,00	0.00	0,00	
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	6360	8792	0,00	0.00	0.00	0.00	0.00	
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	
Other Transfers of Apportionments					0.00	0.00	0.00	
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	00,0	0,00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	_
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	_
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			2,344,027.00	2,641,940.00	1,165,508.48	2,660,390.00	18,450.00	

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

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES			1='	3-10			
SERVINION LES GALLACIES							
Certificated Teachers' Salaries	1100	1,988,783.45	2,138,641.73	1,109,813.23	2,062,120.54	76,521.19	3,6
Certificated Pupil Support Salaries	1200	880,351.71	895,220.00	530,947.67	895,220.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	436,566.36	443,050.60	327,543.20	448,051.02	(5,000.42)	-1,
Other Certificated Salaries	1900	110,772.00	208,180.17	75,640.69	198,559,70	9,620,47	4.
TOTAL, CERTIFICATED SALARIES		3,416,473.52	3,685,092.50	2,043,944.79	3,603,951.26	81,141.24	2.
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	1,403,375,13	1,396,620.15	586,115.26	1,302,398.37	94,221.78	6.
Classified Support Salaries	2200	579,072.52	580,851.21	437,064.06	591,086.42	(10,235.21)	-1.
Classified Supervisors' and Administrators' Salaries	2300	73,785,58	73,163.62	77,077.06	77,178.64	(4,015.02)	-5
Clerical, Technical and Office Salaries	2400	45,394.90	71,027.61	100,226.61	105,436.61	(34,409.00)	-48
Other Classified Salaries	2900	84,797.95	84,710.11	90,913.81	78,824.56	5,885.55	6.
TOTAL, CLASSIFIED SALARIES		2,186,426.08	2,206,372.70	1,291,396,80	2,154,924.60	51,448.10	2
MPLOYEE BENEFITS							
STRS	3101-3102	759,430.74	836,228.63	281,899.98	667,965.00	168,263.63	20
PERS	3201-3202	527,562,85	533,507.81	208,704.64	398,597.18	134,910.63	25
OASDI/Medicare/Alternative	3301-3302	182,764.17	185,789.29	128,296.74	190,918.79	(5.129.50)	-2
Health and Welfare Benefits	3401-3402	947,679.19	955,291.41	510,603.11	948,211.93	7,079.48	0
Unemployment insurance	3501-3502	55,301.75	54,519.31	16,650.31	69,598,00	(15,078.69)	-27
Workers' Compensation	3601-3602	49,092.82	48,695.87	36,404.15	61,916.95	(13,221.08)	-27
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0
TOTAL, EMPLOYEE BENEFITS		2,521,831,52	2,614,032.32	1,182,558,93	2,337,207.85	276,824.47	10
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	54,861.00	31,073.49	64,676.00	(9,815.00)	-17
Books and Other Reference Materials	4200	183,482,12	187,358.19	1,887.14	179,386.19	7,972.00	4
Materials and Supplies	4300	847,186.03	1,517,706.90	184,230.96	1,392,167.54	125,539.36	8
Noncapitalized Equipment	4400	51,000.00	378,481.85	50,332.57	276,926.69	101,555.16	26
Food	4700	0.00	1,265.00	1,247.67	2,025.00	(760.00)	-60
TOTAL, BOOKS AND SUPPLIES		1,081,668.15	2,139,672.94	268,771.83	1,915,181.42	224,491.52	10
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0
Travel and Conferences	5200	29,204.75	43,611.21	8,835.91	56,213.21	(12,602.00)	-28
Dues and Memberships	5300	500.00	749.00	324.00	324.00	425.00	56
Insurance	5400-5450	8,000.00	8,000.00	7,175.00	8,000.00	0.00	0
Operations and Housekeeping Services	5500	0.00	0.00	697.20	3,000.00	(3,000,00)	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	221,000,00	498,847.00	259,302.02	399,557.73	99,289.27	19
Transfers of Direct Costs	5710	500.00	500.00	0.00	500.00	0.00	0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	
Professional/Consulting Services and Operating Expenditures	5800	1,765,059.33	2,265,423.18	1,058,441.40	2,621,814.56	(356,391.38)	-15
Communications	5900	0.00	5,000.00	915.82	5,000.00	0.00	C
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	5500	2,024,264.08	2,822,130.39	1,335,691.35	3,094,409.50	(272,279.11)	-9

Decedation	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	Codes		- Yav	1-1		X=7	
CAPITAL OUTLAY								
Land		6100	300,000,00	312,064.00	2,324.11	312,064.00	0.00	0.0
Land Improvements		6170	100,000.00	135,000.00	0.00	135,000.00	0.00	0.09
Buildings and Improvements of Buildings		6200	7,465,775.00	11,582,001.94	1,250,865.84	11,572,716.57	9,285.37	0.19
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	220,000.00	234,000.00	94,860,48	320,523.00	(86,523.00)	-37.09
Equipment Replacement		6500	100,000.00	100,000.00	35,978.00	100,000.00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.00	0,00	0.00	0.0
TOTAL, CAPITAL OUTLAY			8,185,775.00	12,363,065.94	1,384,028,43	12,440,303.57	(77,237.63)	-0,6
OTHER OUTGO (excluding Transfers of Inc	direct Costs)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Paym	ents							
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	1,400,000.00	1,400,000.00	959,037.88	1,400,000.00	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		7044	0.00	0.00	0.00	0.00	0.00	0.0
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0,00	0.09
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 App To Districts or Charter Schools	portionments 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	0.00
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 Transfe			1,400,000.00	1,400,000.00	959,037,88	1,400,000.00	0,00	0,0
OTHER OUTGO - TRANSFERS OF INDIREC	CT COSTS							
Transfers of Indirect Costs		7310	361,442.20	826,041.59	72,109.12	804,149.03	21,892,56	2.7
Transfers of Indirect Costs  Transfers of Indirect Costs - Interfund		7310	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL OTHER OUTGO - TRANSFERS OF	E INDIRECT COSTS	7330	361,442.20	826,041.59	72,109.12	804,149.03	21,892,56	2.7
TOTAL OTHER OUTGO - TRANSFERS OF	HUINGOT GUSTS		551,412.20	320,041.00	12,100,12	22 1/1 10:30		
TOTAL, EXPENDITURES			21,177,880.55	28,056,408.38	8,537,539.13	27,750,127.23	306,281.15	1.1

	Pacource 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)
Description	Resource Codes	Codes	(A)	(6)	(0)	(0)	V#/	
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		8914	0,00	0.00	0.00	0.00		
Redemption Fund		8919	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN		0313	0.00	0.00	0.00	0.00	0.00	0.0%
			5.00					
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	0.09
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	0.09
To: Cafeteria Fund		7616	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0,00	0.00	0.00	5,54	0,01
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0,00	0.00	0,00		
Emergency Apportionments		0931	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				0.00	0.00	0.00	0.00	0.0%
Lapsed/Reorganized LEAs		8965	0.00	0.00	0,00	0.00	0.00	0,07
Long-Term Debt Proceeds 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
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.00	0.00	0.00	0,07
USES								
Transfers of Funds from		7651	0.00	0.00	0.00	0.00	0.00	0.09
Lapsed/Reorganized LEAs  All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
		7000	0.00	0,00	0.00	0.00	0.00	0.09
(d) TOTAL, USES  CONTRIBUTIONS			3.50	2.00				
	<u>@</u>	8980	3,689,906.89	3,607,169.51	0.00	3,508,941.25	(98,228.26)	-2.79
Contributions from Unrestricted Revenues  Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0000	3,689,906.89	3,607,169.51	0.00	3,508,941.25	(98,228.26)	-2.79
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	5		3,689,906.89	3,607,169.51	0.00	3,508,941.25	98,228,26	-2.79

# Second Interim Adult Education Fund Exhibit: Restricted Balance Detail

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		2021/22
Resource	Description	Projected Year Totals
6391	Adult Education Program	17,353.45
Total. Restr	ricted Balance	17,353.45

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0,00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0,00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0,00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0,00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0,00	0.00	0.00	0.0%
2) Classified Safaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0,00	0.00	0.00	0,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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)
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	216,884.07	216,884.07		216,884.07	0.00	0.0
b) Audil Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			216,884,07	216,884.07		216,884,07		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			216,884.07	216,884,07		216,884.07		
2) Ending Balance, June 30 (E + F1e)			216,884.07	216,884.07		216,884.07		
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	216,884.07	216,884.07		216,884.07		
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		

		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 Code	(A)	(B)	(C)	101	167	
REVENUES Sale of Equipment and Supplies	8631	0.00	0,00	0.00	0.00	0.00	0.09
	8639	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8660	0.00	0.00	0,00	0.00	0.00	0.0%
Interest		0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts	8689			0.00	0.00	0.00	0.09
All Other Local Revenue	8699	0,00	0.00		0.00	0.00	0.07
TOTAL, REVENUES		0,00	0.00	0.00	0.00		
CERTIFICATED SALARIES						0.00	
Certificated Teachers' Salaries	1100	0.00	0.00	0.00	0.00	0.00	0.09
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0,00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0,00	0.00	0.00	0.00	0.09
Olher Certificated Salaries	1900	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		0.00	0.00	00,00	0_00	0.00	0.0
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	0,00	0,00	0.00	0.00	0.00	0.09
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0,00	0.00	0,00	0.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0,0
OASDI/Medicare/Alternative	3301-3302	0,00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0,00	0.0
Unemployment insurance	3501-3502	0.00	0.00	0,00	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0,0
	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees	3901-3902	0,00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3301-3302	0.00	0,00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0,00	0.00				
BOOKS AND SUPPLIES	4000		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				0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0,00	0.00	0,0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0,00	0.00	0.00	0,00	0.0
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0
Insurance	5400-5450	0.00	0,00	0,00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0,0
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES	0.00	0.00	0.00	0.00	0.00	0.0

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY						112.1	
	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6500	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	1	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600					0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	5.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
=				0.00	0.00		
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							
INTERFORD TRANSPERS OUT						0.00	0.00
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						0.00	0.0%
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.00	0.00	0.00	
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	00,0	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		

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

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

# 2021-22 Second Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Ob	oject 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	8	3010-8099	0.00	0,00	0.00	0,00	0.00	0.0%
2) Federal Revenue	8	3100-8299	0.00	69,225,00	40,934,00	69,225.00	0.00	0.0%
3) Other State Revenue	8	3300-8599	313,215.00	325,900.00	162,952.00	325,900.00	0.00	0.0%
4) Other Local Revenue	8	8600-8799	0.00	216.53	378,58	378.58	162.05	74.8%
5) TOTAL, REVENUES			313,215,00	395,341.53	204,264.58	395,503.58		
B. EXPENDITURES								
1) Certificated Salaries	1	1000-1999	47,112.50	100,096.00	32,639.81	100,096.00	0.00	0.0%
2) Classified Salaries	2	2000-2999	79,854.41	83,187,00	33,824.62	86,801.44	(3,614,44)	-4,3%
3) Employee Benefits	3	3000-3999	75,917.87	91,300.00	29,399.41	89,558.23	1,741.77	1.9%
4) Books and Supplies	4	1000-4999	25,000.00	68,268.98	4,208,20	68,268.98	0.00	0.0%
5) Services and Other Operating Expenditures	5	5000-5999	24,000.00	46,160.44	12,500.00	28,370.02	17,790.42	38.5%
6) Capital Outlay	6	6000-6999	49,592.39	100,000.00	90,176.88	100,000.00	0.00	0.0%
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	7	7300-7399	11,737.83	14,902.10	4,062,49	14,160.33	741.77	5.0%
9) TOTAL EXPENDITURES			313,215.00	503,914.52	206,811.41	487,255.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(108,572.99)	(2,546.83)	(91,751,42)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	8	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7	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	0,0%
a) Sources		7630-7699	0,00	0.00	0.00	0.00	0.00	0.09
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0,00	0.09
Contributions     TOTAL OTHER FINANCING SOURCES/USES	8	0200-0223	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	(108,572.99)	(2,546.83)	(91,751.42)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudiled		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	7,089.26		23,910,83		
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		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	109,483,45	693.93		17,353.45		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commilments		9760	6,178,80	6,395.33		6,557.38		
Committed for adult education supplies and ma	0000	9760	6,178.80		*			
Committed for adult education supplies and ma	0000	9760		6,395,33				
Committed for adult education supplies and mad) Assigned	0000	9760				6,557.38		
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 Second Interim Adult Education 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								
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	69,225.00	40,934.00	69,225.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	69,225.00	40,934.00	69,225.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0,00	0.0%
Pass-Through Revenues from Stale Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	313,215.00	325,900.00	162,952.00	325,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, OTHER STATE REVENUE			313,215.00	325,900.00	162,952.00	325,900.00	0.00	0.09
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	0.09
Interest		8660	0.00	216.53	378_58	378.58	162,05	74.89
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		2074	0.00	0.00	0,00	0.00	0.00	0.09
Adult Education Fees		8671	7933.4		0.00	0.00	0,00	0.09
Interagency Services		8677	0.00	0.00	0.00	0.00	0,00	0.03
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	0.00	0.09
Tuition		8710	0,00	0.00			162.05	74.89
TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES			313,215.00	216.53 395,341.53	378.58 204.264.58	378,58 395,503.58	162.05	14.89

Description	Resource Codes Object C	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	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					100	
Certificated Teachers' Salaries	1100	39,000.00	91,863.30	28,149.23	91,863,30	0,00	0.09
Certificated Pupil Support Salaries	1200	8,112.50	8,232,70	4,490.58	8,232.70	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL CERTIFICATED SALARIES		47,112.50	100,096.00	32,639.81	100,096.00	0.00	0.0
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	0.00	0.00	0.00	0.00	0.00	0.0
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0,00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	79,854.41	79,348.00	27,002.79	82,962.44	(3,614,44)	-4.6
Other Classified Salaries	2900	0,00	3,839.00	6,821.83	3,839.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		79,854.41	83,187.00	33,824.62	86,801,44	(3,614.44)	-4.3
EMPLOYEE BENEFITS						1:	
STRS	3101-3	02 6,983.73	21,571.38	4,762.85	12,288.06	9,283.32	43.0
PERS	3201-3	19,632.01	18,722.86	7,185.64	19,550,93	(828.07)	-4.4
OASDI/Medicare/Alternative	3301-3	7,153.92	6,850.34	3,049.09	7,581,41	(731.07)	-10.7
Health and Welfare Benefits	3401-3	39,200.80	41,300.12	13,344.05	46,470.87	(5,170.75)	-12.5
Unemployment Insurance	3501-3	502 1,561.69	1,512.88	332.40	1,942.94	(430.06)	-28.4
Workers' Compensation	3601-3	1,385.72	1,342.42	725.38	1,724.02	(381.60)	-28.4
OPEB, Allocated	3701-3	702 0.00	0.00	0.00	0,00	0.00	0.0
OPEB, Active Employees	3751-3	752 0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		75,917.87	91,300.00	29,399,41	89,558.23	1,741.77	1,9
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0,0
Books and Other Reference Materials	4206	0.00	0.00	0,00	0.00	0.00	0.0
Materials and Supplies	430	21,000.00	53,268.98	3,107.40	53,268.98	0.00	0.0
Noncapitalized Equipment	4406	4,000.00	15,000.00	1,100.80	15,000.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		25,000.00	68,268,98	4,208.20	68,268.98	0.00	0.0

		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)
Description Resource Co	odes Object Codes	(A)	(B)	10)	10)	177	
SERVICES AND OTHER OPERATING EXPENDITURES				0.00	0.00	0.00	0.0%
Subagreements for Services	5100	0.00	0.00				
Travel and Conferences	5200	1,000.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0,00	0.00	0.09
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	0.00	0.00	0.00	0,00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
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	46,160.44	12,500.00	28,370.02	17,790.42	38.5%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		24,000.00	46,160.44	12,500.00	28,370.02	17,790.42	38.5%
CAPITAL OUTLAY							
Land	6100	0,00	0.00	0,00	0.00	0.00	0.0%
Land Improvements	6170	0,00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	49,592.39	100,000.00	90,176.88	100,000.00	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	0.09
Lease Assels	6600	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		49,592,39	100,000.00	90,176.88	100,000.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition, Excess Costs, and/or Deficit Payments							
Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.09
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	0.0%
To JPAs	7213	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 Costs)		0.00	0,00	0.00	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	11,737.83	14,902.10	4,062.49	14,160.33	741.77	5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		11,737.83	14,902-10	4,062,49	14,160.33	741-77	5.0%
TOTAL, EXPENDITURES		313,215.00	503,914.52	206,811,41	487,255.00		

# 2021-22 Second Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Ob	ject <u>Codes</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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Olher Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00				
SOURCES								
Other Sources			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs  Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0,00	0,00	0.076
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%
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			THE VELL	7 - T				
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		

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

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Resource	Description	2021/22 Projected Year Totals
6391	Adult Education Program	17,353.45
Total, Restr	icted Balance	17,353.45

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	0.09
2) Federal Revenue	8100-8299	2,103,250,40	2,172,027,00	602,720.84	2,172,027,00	0.00	0.09
3) Other State Revenue	8300-8599	175,000.00	175,000.00	36,185.17	175,000.00	0.00	0.09
4) Other Local Revenue	8600-8799	32,000.00	35,000,00	5,358.66	37,000.00	2,000.00	5,79
5) TOTAL, REVENUES		2,310,250.40	2,382,027.00	644,264.67	2,384,027,00		
3. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0,09
2) Classified Salaries	2000-2999	852,310.11	889,995.99	484,315.32	935,502.13	(45.506.14)	-5:19
3) Employee Benefits	3000-3999	506,304,68	535,011.73	280,663,13	567,714,35	(32,702,62)	-6.19
4) Books and Supplies	4000-4999	880,564.69	1,254,636,80	582,392.74	1,302,789.81	(48,153,01)	-3.89
5) Services and Other Operating Expenditures	5000-5999	91,500.00	131,093.12	89,853.32	157,834.86	(26,741,74)	-20.49
6) Capital Outlay	6000-6999	95,000.00	193,885.55	34,076.72	69,804.30	124,081,25	64.09
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 Outgo - Transfers of Indirect Costs	7300-7399	108,609,66	130,980,37	0.00	138,115.00	(7,134,63)	-5.49
9) TOTAL, EXPENDITURES		2,534,289,14	3,135,603.56	1,471,301.23	3,171,760,45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(224,038,74)	(753,576.56)	(827,036,56)	(787,733.45)		
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
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	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)			(224,038.74)	(753,576.56)	(827,036.56)	(787,733.45)		
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	0.09
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	728,071.13		693,914.24		
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores 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	728,071,13		693,914.24		
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		

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	2,172,027.00	602,720.84	2,172,027.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0,00	0.00	0,00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,103,250,40	2,172,027.00	602,720.84	2,172,027.00	0,00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	175_000_00	175,000.00	36,185.17	175,000.00	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			175,000.00	175,000.00	36,185.17	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	0.0%
Interest		8660	1,000.00	4,000,00	5,358.66	6,000.00	2,000,00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,000.00	35,000,00	5,358.66	37,000.00	2,000.00	5.7%
TOTAL, REVENUES			2,310,250,40	2,382,027.00	644,264.67	2,384,027,00		

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	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0_00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	697,585.62	732,949.88	389,438,21	778,456,02	(45,506.14)	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	98,425.77	99,901.76	61,543,30	99,901.76	0.00	0.0%
Clerical, Technical and Office Salaries		2400	56,298.72	57,144.35	33,333,81	57,144.35	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			852,310.11	889,995.99	484,315.32	935,502.13	(45,506,14)	-5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	3,468.60	0.00	592.20	2,876.40	82.9%
PERS		3201-3202	194,036.29	197,328.50	87,369.73	207,174.76	(9,846.26)	-5_0%
OASDI/Medicare/Allemative		3301-3302	63,930.73	64,518.78	33,921,55	67,319.00	(2,800.22)	-4.3%
Health and Welfare Benefits		3401-3402	228,552.13	249,731.90	151,670.11	270,911,66	(21,179.76)	-8.5%
Unemployment Insurance		3501-3502	10,483.43	10,577.95	2,415.99	11,506,68	(928.73)	-8.8%
Workers' Compensation		3601-3602	9,302.10	9,386.00	5,285,75	10,210.05	(824.05)	-8.8%
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			506,304.68	535,011.73	280,663.13	567,714.35	(32,702.62)	-6.1%
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	184,164.48	67,170.79	184,164.48	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	25,517,32	29,547.63	39,787.32	(14,270.00)	-55,9%
Food		4700	775,564.69	1,044,955,00	485,674.32	1,078,838.01	(33,883,01)	-3.29
TOTAL, BOOKS AND SUPPLIES			880,564.69	1,254,636.80	582.392.74	1,302,789.81	(48,153.01)	-3.8%

Description R	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)
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%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	8,000.00	8,000.00	6,265.89	10,000.00	(2,000.00)	-25.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	24,500.00	42,546.56	18,505.09	42,546.56	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	(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	101,546.56	64,077.21	126,288.30	(24,741.74)	-24.4%
Communications	5900	2,000.00	2,000.00	1,005.13	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURI	ES	91,500.00	131,093,12	89,853.32	157,834.86	(26,741,74)	-20.4%
CAPITAL OUTLAY	4						
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	85,000.00	65,000.00	27,027.13	20,456.17	44,543.83	68,5%
Equipment Replacement	6500	10,000.00	128,885.55	7,049.59	49,348.13	79,537,42	61.7%
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		95,000.00	193,885.55	34,076.72	69,804.30	124,081,25	64.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0,00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	3)	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	130,980.37	0.00	138,115.00	(7,134,63)	-5,4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COST	s	108,609,66	130,980.37	0,00	138,115.00	(7,134,63)	-5.4%
TOTAL, EXPENDITURES		2,534,289.14	3,135,603.56	1,471,301.23	3,171,760,45		

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 Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund	8916	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0,00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources	2005	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	0,00	0,00	0,00	5,57
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	0.09
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0,00	0,00	0.00	0.00	0.00	0.09
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	0.09
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	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

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

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		2021/22
Resource	Description	Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	693,914.24
Total, Restr	icted Balance	693,914.24

## 2021-22 Second 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)
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	25,000.00	25,000.00	16,120,20	25,000,00	0,00	0.09
5) TOTAL, REVENUES			25,000.00	25,000.00	16,120.20	25,000.00		
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%
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	0.0%
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	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			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	16,120.20	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	0.0%
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			500,000.00	500,000.00	0.00	580,000.00		

Description	Resource Codes	Object Code	Original Budget s (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)			525,000.00	525,000.00	16,120.20	525,000,00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	3,096,157.47	3,096,157.47		3,096,157.47	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.03
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 c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,621,157.47	3,621,157,47		3,621,157.47		
Committed for deferred maintenance projects.	0000	9760	3,621,157.47					
Committed for deferred maintenance projects.	0000	9760		3.621.157.47				
Committed for deferred maintenance projects, d) Assigned	0000	9760				3,621,157.47		
Olher Assignmenls		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainlies		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# 2021-22 Second 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								
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	16,120.20	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	16,120.20	25,000.00	0.00	0,0
TOTAL REVENUES			25,000.00	25,000.00	16,120.20	25,000.00		

Postation	esource 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)
Description Re CLASSIFIED SALARIES	Source Godes Object Godes	100	1-1				
	0000	0.00	0.00	0.00	0.00	0.00	0.09
Classified Support Salaries	2200	0.00		0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0,00	0.00		0,00	0.00	0.09
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	0.09
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, BOOKS AND SUPPLIES		0,00	0.00	0.00	0.00	0,00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0,00	0.0
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0,00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0,00	0.00	0.00	0.0
Professional/Consulting Services and	5800	0.00	0.00	0.00	0.00	0.00	0.0
Operating Expenditures		0.00	0,00	0.00	0.00	0.00	0,0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR		0.00	5100				
CAPITAL OUTLAY	6170	0.00	0.00	0,00	0.00	0.00	0,0
Land Improvements	6200	0.00	0.00	0,00	0.00	0,00	
Buildings and Improvements of Buildings	6400	0.00	0.00	0.00	0.00	0.00	
Equipment	6500	0.00	0.00	0.00	0,00	0.00	0.0
Equipment Replacement		0.00	0.00	0.00	0.00	0.00	0.0
Lease Assets	6600		0.00	0.00	0.00	0.00	
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	5.00	5.00	5.0
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service	740-		0.00	0.00	0.00	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	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		

## 2021-22 Second 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)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	500,000.00	500,000.00	0,00	500,000,00	0.00	0_0%
(a) TOTAL, INTERFUND TRANSFERS IN		500,000.00	500,000.00	0.00	500,000.00	0,00	0.0%
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.00	0,00	0,00	0_00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources	2005	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	0.00	0.00	0.00	9,000
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	D.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)		500,000.00	500,000.00	0,00	500,000.00		

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

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		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	0.09
2) Federal Revenue	8100-6299	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	4,000.00	4,000.00	2,250.40	4,000.00	0.00	0.09
5) TOTAL, REVENUES		4,000.00	4,000.00	2,250,40	4,000.00		
B, EXPENDITURES							
1) 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	0.09
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	0.0
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	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0,00	0,09
8) Olher 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	2,250.40	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	0.04
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
Olher 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	0.0
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)			4,000.00	4,000.00	2,250.40	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						432,226.46	0.00	0.09
a) As of July 1 - Unaudited		9791	432,226,46	432,226.46		432,220.46	0,00	0.03
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								
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		
Olher 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							
Sale of Equipment/Supplies	8631	00,00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	4,000.00	4,000.00	2,250.40	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	2,250.40	4,000.00	0.00	0.0%
TOTAL, REVENUES		4,000,00	4,000.00	2,250,40	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	0.0%
(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	6903		0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.076
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	9.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		00.0	0.00	0.00	0.00		

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

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

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

Description	Resource Codes Object Codes	Orîginal 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	1,200.00	1,200,00	677,39	1,200,00	0.00	0.0%
5) TOTAL, REVENUES		1,200,00	1,200,00	677.39	1,200.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0,00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,200,00	1,200.00	677.39	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%
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	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,200,00	1,200,00	677,39	1,200.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	130,104.21	130,104,21		130,104,21	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)			130,104,21	130,104.21		130,104.21		
d) Other Restalements		9795	0.00	0.00		0.00	0.00	0.09
·		0.00	130,104.21	130,104,21		130,104.21		
e) Adjusted Beginning Balance (F1c + F1d)			131,304,21	131,304.21		131,304.21		
2) Ending Balance, June 30 (E + F1e)			131,304,21	101,004,21				
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 c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0,00	0,00		0,00		
Other Commitments		9760	131,304,21	131,304.21		131,304.21		
Committed for postemployment benefits.	0000	9760	131,304.21					
Committed for postemployment benefits.	0000	9760		131,304,21				
Committed for postemployment benefits. d) Assigned	0000	9760				131,304.21		
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 Second 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	11000110							
Interest		8660	1,200.00	1,200,00	677.39	1,200,00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0,00	0.00	0.0
			1,200,00	1,200.00	677.39	1,200.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,200,00	677,39	1,200.00		
TOTAL, REVENUES			1,200,00	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/			2.22	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	0.0
(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		0903	0.00	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
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								
O-stitutions from Rephieled Revenues		8990	0.00	0.00	0.00	0.00	0,00	0.0
Contributions from Restricted Revenues  (e) TOTAL, CONTRIBUTIONS		<b>7330</b>	0.00	0.00	0.00	0.00	0,00	0,0
(a) TOTAL, CONTRIBUTIONS								_
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Resource Description	2021/22 Projected Year Totals
Resource Description	,
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		
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) Olher 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	52,318.35	52,318,00	2,318.00	4.6%
5) TOTAL, REVENUES		50,000.00	50,000.00	52,318.35	52,318.00		
B. EXPENDITURES							-
1) Certificated Salaries	1000-1999	0,00	0.00	0.00	0,00	0,00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0,00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0_00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	9,992,355.38	9,992,355.38	0.00	10,100,945.41	(108,590.03)	-1,1%
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		9_992,355.38	9,992,355,38	0.00	10,100,945,41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(9,942,355,38)	(9,942,355.38)	52,318.35	(10,048,627.41)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0,00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0,00	0,0%
b) Uses	7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0,00	0.00	0.00	0,00	0.00	0.09
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				4.2.0.057.40	50.040.05	(40.040.007.44)		
BALANCE (C + D4)			(9,942,355,38)	(9,942,355.38)	52,318.35	(10,048,627,41)		
F. FUND BALANCE, RESERVES			1					
Beginning Fund Balance     As of July 1 - Unaudited		9791	10,048,627.41	10 048 627.41		10,048,627.41	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)			10,048,627.41	10,048,627,41		10,048,627,41		
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.09
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		0.00		
Components of Ending Fund Balance a) Nonspendable					=			
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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		0.00		
Committed for construction of MHS multi-pu	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		

	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)
Description	Resource Codes Object Codes		(6)	157	15/		
FEDERAL REVENUE		0.00	0,00	0.00	0.00	0.00	0_0%
FEMA	8281	0.00		0,00	0.00	0.00	0.0%
All Other Federal Revenue	8290	0,00	0,00		0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0,00	0.026
OTHER STATE REVENUE							
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	8575	0.00	0,00	0.00	0.00	0.00	0,0%
Other Subventions/In-Lieu Taxes	8576	D.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0,00	0.0%
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616	0,00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.00	0,00	0.00	0.0%
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	8621	0.00	0.00	0.00	0,00	0.00	0.0%
Other	8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0,0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	50,000.00	50,000.00	52,318.35	52,318.00	2,318.00	4.6%
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 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	52,318.35	52,318.00	2,318.00	4.6%
TOTAL, REVENUES		50,000.00	50,000.00	52,318,35	52,318.00		

Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D) (E)	% Diff Column B & D (F)
source Codes Object Codes	(A)	(6)	10)	(0)		
2200	0.00	0,00	0.00	0.00	0,00	0.0%
2300	0.00	0,00	0.00	0.00	0,00	0.0%
2400	0.00	0.00	0.00	0.00	0,00	0.0%
2900	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
3101-3102	0.00	-0.00	0.00	0,00	0.00	0.09
	0.00	0.00	0.00	0,00	0.00	0.09
	0.00	0.00	0.00	0.00	0.00	0.09
3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
3601-3602	0.00	0.00	0.00	0.00	0.00	0.03
3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
3751-3752	0.00	0.00	0.00	0.00	0,00	0.09
3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
	0.00	0.00	0.00	0.00	0.00	0,0
4200	0,00	0.00	0.00	0.00	0.00	0.09
4300	0.00	0.00	0.00	0.00	0.00	0.09
4400	0.00	0.00	0.00	0.00	0,00	0.09
	0.00	0.00	0.00	0.00	0.00	0.0
5100	0.00	0.00	0,00	0.00	0.00	0.09
5200	0.00	0.00	0.00	0.00	0.00	0.09
5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
5500	0_00	0.00	0.00	0,00	0.00	0.0
5600	0.00	0.00	0.00	0.00	0.00	0.0
5710	0.00	0.00	0.00	0.00	0.00	0.0
5750	0.00	0.00	0.00	0.00	0,00	0.00
	0.00	0.00	0.00	0.00	0.00	0.09
						0.09
	2300 2400 2900 3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3751-3752 3901-3902 4200 4300 4400 5100 5200 5400-5450 5500 5600 5710	2200 0.00 2300 0.00 2400 0.00 2400 0.00 2400 0.00 3101-3102 0.00 3201-3202 0.00 3301-3302 0.00 3401-3402 0.00 3501-3502 0.00 3701-3702 0.00 3751-3752 0.00 3901-3902 0.00 4400 0.00 4400 0.00 5200 0.00 5400-5450 0.00 5500 0.00 5750 0.00 5750 0.00 5800 0.00 5900 0.00	2200   0.00			

Description Resource Co	des 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)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	9,992,355.38	9,992,355.38	0.00	10,100,945,41	(108,590.03)	-1.1%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0,00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	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		9,992,355.38	9,992,355.38	0.00	10,100,945.41	(108,590.03)	-1,1%
OTHER OUTGO (excluding Transfers of Indirect Costs)  Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		9,992,355.38	9,992,355,38	0.00	10,100,945.41		

Dona dinting	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 INTERFUND TRANSFERS	Resource Codes Object Codes	18/	10/		151	Ally	
INTERFUND TRANSFERS IN							
On the state of the distance of the state of	8919	0,00	0.00	0,00	0.00	0,00	0.0%
Olher Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN	0313	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/				0.00	0.00	0.00	0.0%
County School Facilities Fund	7613	0.00	0.00	0.00			
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Proceeds Proceeds from Sale of Bonds	8951	0,00	0.00	0.00	0.00	0,00	0.0%
Proceeds from Disposal of Capital Assels	8953	0.00	0.00	0.00	0,00	0.00	0.0%
Other Sources County School Building Aid	8961	0.00	0.00	0,00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0,00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES		0,00	0.00	0,00	0.00	0.00	0.0%
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%
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_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		

# Second Interim Building Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 21I

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

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 Column B & D (F)
A REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0,00	0.00	00,00	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	25,634.35	71,828.00	6,828.00	10,5%
5) TOTAL, REVENUES		65,000,00	65,000.00	25,634,35	71,828.00		
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%
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	28,500.00	8,566.62	28,500.00	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	7100-7299,				0.00	0.00	0.0%
Costs)	7400-7499	0.00	0.00	0.00	0.00		
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		20,000.00	28,500,00	8,566,62	28,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		45,000.00	36,500.00	17,067,73	43,328.00		
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%
2) Other Sources/Uses	6930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	7630-7699	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses	8980-8999	0.00	0.00	0.00	0,00	0.00	0.0%
Contributions     TOTAL, OTHER FINANCING SOURCES/USES	0300-0330	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	36,500.00	17,067.73	43,328.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	1,473,871.81	1,473,871.81		1,473,871.81	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)			1,473,871,81	1,473,871.81		1,473,871.81		
d) Other Restatements		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	1,510,371.81		1,517,199.81		
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	45,000.00	45,000.00		30,000.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,473,871.81	1,465,371.81		1,487,199.81		
Committed for capital facilities projects.	0000	9760	1,473,871.81					
Committed for capital facilities projects.	0000	9760		1,465,371.81				
Committed for capital facilities projects,	0000	9760				1,487,199.81		
d) Assigned								
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 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	Nessource source support		, in .				
Tax Relief Subventions Restricted Levies - Other		ľ					
Homeowners' Exemptions	8575	0.00	0_00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0,00	0,00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0,00	0.0%
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.0%
	8616	0.00	0.00	0.00	0,00	0.00	0.0%
Unsecured Roll	8617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8618	0.00	0.00	0,00	0.00	0.00	0.0%
Supplemental Taxes	0010	0,00	0.00	0,00	0.00	0.00	2,03
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.00	0.00	0.00	0,0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	15,000.00	15,000.00	21,827.71	21,828.00	6,828.00	45.5%
Net Increase (Decrease) in the Fair Value of Investment	s 8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Mitigation/Developer Fees	8681	50,000.00	50,000.00	3,806,64	50,000.00	0,00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		65,000.00	65,000.00	25,634.35	71,828,00	6,828.00	10,5%
TOTAL REVENUES		65,000,00	65,000.00	25,634,35	71,828,00		

	B	017-110-11-1	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)	10)	(6)	127	- ",
CERTIFICATED SALARIES								
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								
Observice of Course of Colorina		2200	0.00	0.00	0,00	0.00	0.00	0,09
Classified Support Salaries  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	0.0
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	0.09
EMPLOYEE BENEFITS								
LNIF EGYEL BENEI 11 G								
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	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0_0'
Unemployment Insurance		3501-3502	0,00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0,00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0_0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0,00	0.0
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0,00	0.09
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment		4400	0,00	0.00	0.00	0.00	0,00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0,00	0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0,00	0.0
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0,0
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	28,500.00	8,566.62	28,500.00	0.00	0.0
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPEND	NITURES		20,000.00	28,500.00	8,566.62	28,500.00	0,00	0,0

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0,00	0.0%
Land Improvements	6170	0.00	0.00	0_00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0,00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)  Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, EXPENDITURES		20.000.00	28,500.00	8,566.62	28,500.00		

	Resource Codes Object Code	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 TRANSCERS	Resource Codes Object Code		10/				
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							
INTERFORD TRAINSTERS SOT							
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							
acubera							
SOURCES						(	
Proceeds							
Proceeds from Disposal of Capilal 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	0.0%
Proceeds from Certificates of Participation	8971	0.00	0,00			0.00	0.0%
Proceeds from Leases	8972	0.00	0,00	0.00	0.00		
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.09
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	0,09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	D.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

# Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 25I

Printed: 3/1/2022 3:17 PM

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	30,000.00
Total, Restrict	ed Balance	30,000.00

Description	Resource Codes Object Codes	Originat 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 Slate 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	0,37	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.37	0.00		
B. EXPENDITURES							
1) 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	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0,00	0,00	0.00	0.09
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 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)		0.00	0.00	0,37	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0,00	0.00	0.00	0,00	0.00	0,09
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	0.0%
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	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0_00	0.00	0.37	0,00		
F. FUND BALANCE, RESERVES								α
1) Beginning Fund Balance								0.00
a) As of July 1 - Unaudited		9791	89.50	89,50		89,50	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)			89,50	89.50		89,50		
d) Other Restalements		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		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance						1		
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		
		9740	0.00	0.00		0,00		
b) Legally Restricted Balance     c) Committed		9740	0.00	0.00		5,50		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	89.50	89,50		89.50		
Committed for school facilities projects.	0000	9760	89.50					
Committed for school facilities.	0000	9760		89.50				
Committed for school facilities projects,	0000	9760				89.50		
d) Assigned								
Olher 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 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								Ï
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	0.37	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.37	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.37	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES		• • • • • • • • • • • • • • • • • • • •					
	2200	0.00	0.00	0.00	0,00	0.00	0.0%
Classified Support Salaries		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	0.0%
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	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0,00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0,00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0,00	0_00	0.00	0.00	0,00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0,00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0,00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0,00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0,00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0,00	0.09
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	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvemen	nts 5600	0,00	0.00	0.00	0.00	0.00	0.09
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							
Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.09
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES	0,00	0.00	0.00	0.00	0.00	0.09

Description R	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 Cotumn B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0,00	0.00	0,00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	000	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0_00	0.00	0.0%
Equipment		6400	0,00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0,00	0.00	0.00	0.00	0,0%
Debt Service								
Debt Service - Interest		7438	0,00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0,00	0.00	0.00		

	SARA COLLEGIS	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)
Description	Resource Codes Object Codes	(A)		107	10/		
NTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
To: State School Building Fund/							
County School Facilities Fund From: All Other Funds	8913	0.00	0.00	0.00	0,00	0.00	0.09
	8919	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In	0313	0.00	0,00	0.00	0.00	0,00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0,00	0.00			
INTERFUND TRANSFERS OUT							
To: State School Building Fund/	7613	0.00	0.00	0,00	0.00	0,00	0.03
County School Facilities Fund	7619	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619			0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0,00	0.0
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0_00	0.00	0.00	0.00	0.00	0.09
Long-Term Debl Proceeds				0.00	0.00	0,00	0.0
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00			
Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds	8973	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	0.0
(c) TOTAL, SOURCES		0.00	0,00	0.00	0.00	0.00	0.09
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0,09
(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	3330	0.00	0.00	0.00	0,00	0.00	0,0
(e) TOTAL, CONTRIBUTIONS		5.00					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

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

15 73908 0000000 Form 35l

Resource	Description	2021/22 Projected Year Totals
Total, Restrict	ed 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	50,000.00	50,000.00	64,972,84	64,973,00	14,973,00	29.9%
5) TOTAL, REVENUES		50,000,00	50,000.00	64,972.84	64,973.00		
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 Benefils	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0,00	1,466.00	1,466.12	1,466.00	0.00	0,0%
5) Services and Other Operating Expenditures	5000-5999	0.00	119,928.80	16,487.78	167,882.80	(47,954.00)	-40.0%
6) Capital Outlay	6000-6999	14,163,219.13	13.924.994.13	3,916,780,42	15,506,263.13	(1,581,269.00)	-11.4%
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		14,163,219,13	14,046,388.93	3,934,734,32	15,675,611,93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(14,113,219,13)	(13,996,388.93)	(3,869,761.48)	(15,610,638.93)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	1,426,575.69	1,426,575,69	New
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	1,426,575,69		

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)			(14,113,219,13)	(13,996,388.93)	(3,869,761.48)	(14,184,063,24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	14,184,063.24	14,184,063.24		14,184,063,24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
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	187,674.31		0.00		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	70,844.11	187,674.31		0.00		
Committed for construction of MHS current	0000	9760	70,844.11					
Committed for construction of MHS current   d) Assigned	0000	9760		187,674,31				
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 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	0.09
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
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 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	50,000.00	50,000.00	64,972.84	64,973.00	14,973.00	29.99
Net Increase (Decrease) in the Fair Value of Investr	ments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.03
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	64,972.84	64,973.00	14,973.00	29.99
TOTAL, REVENUES			50,000.00	50,000.00	64,972.84	64,973.00		

		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)
Description R	esource Codes Object Codes	(A)	(8)		(0)	124	
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0,00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0_00	0.00	0.00	0.00	0.09
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				1			
					0.00	0.00	0.09
STRS	3101-3102	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			0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	
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	0.03
TOTAL, EMPLOYEE BENEFITS		0.00	0_00	0.00	0.00	0,00	0.09
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	0.00	1,466,00	1,466.12	1,466.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	1,466,00	1,466.12	1,466,00	0,00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0,00	0.09
Travel and Conferences	5200	0.00	0.00	0,00	0.00	0,00	0.09
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	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	s 5600	0.00	2,137.80	14,137.78	118,967.80	(116,830.00)	-5465.0
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/Consulling Services and Operating Expenditures	5800	0.00	117,791.00	2,350.00	48,915.00	68,876.00	58.5
Communications	5900	0.00		0.00	0.00	0.00	0.0
Communications  TOTAL, SERVICES AND OTHER OPERATING EXPENDIT		0,00		16,487.78	167,882.80	(47,954.00)	-40.0

## Mcfarland Unified Kern County

Description R.	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)
CAPITAL OUTLAY						F0123	
Land	6100	0.00	0.00	72,144.91	655,757.00	(655,757.00)	Nev
Land Improvements	6170	0.00	0.00	63,690.10	382,624.00	(382,624.00)	Nev
Buildings and Improvements of Buildings	6200	14,163,219.13	13,924,994.13	3,780,945.41	14,467,882.13	(542,888.00)	-3.99
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0,00	0.00	0.00	0.03
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		14,163,219.13	13,924,994.13	3,916,780.42	15,506,263,13	(1,581,269.00)	-11,49
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	0.0
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	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, EXPENDITURES		14,163,219,13	14 046 388 93	3,934,734,32	15,675,611.93		

	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)
Description INTERFUND TRANSFERS	Resource codes Object codes						
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	1,426,575.69	1,426,575.69	New
(a) TOTAL, INTERFUND TRANSFERS IN		0,00	0_00	0.00	1,426,575,69	1,426,575,69	New
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 Oul	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				1			
sources							
Proceeds Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds	8971	0.00	0.00	0,00	0.00	0.00	0.0%
Proceeds from Certificates of Participation	8972	0.00	0.00	0.00	0.00	0.00	0,0%
Proceeds from Leases	8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8979	0.00	0.00	0,00	0.00	0,00	0.0%
All Other Financing Sources	0313	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES		0.00	0.00	5.55	0.00	5,00	
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	1,426,575.69		

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

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

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

Mcfarland Unified Kern County

Goal 5050  Goal 5060  Goal 5710  Goal 5730  Goal 5730  Goal 5050  Goal 5710  Goal 5750  Goal 5750  Goal 5730  Goal 5750		Special		Regionalized	Regionalized	Special	Special Education, Preschool	Spec. Education.		
12,223,44		Unspecifie (Goal 500		ervices al 5050)	Specialist (Goal 5060)	Education, Infants (Goal 5710)	Students (Goal 5730)	Ages 5-22 (Goal 5760)	Adjustments*	Total
1,2,2,2,2,44	UNDUPLICATED PUPIL C	COUNT							De Sie die	359
755,808,82         0.00         0.00         0.00         99,210,00         90,216,80         17           102,723,44         0.00         0.00         0.00         0.00         4,26,98735         1,10           361,243,59         0.00         0.00         0.00         0.00         0.00         1,10           361,243,59         0.00         0.00         0.00         0.00         0.00         1,10           4,00         0.00         0.00         0.00         0.00         0.00         0.00           0,00         0.00         0.00         0.00         0.00         0.00         0.00           0,00         0.00         0.00         0.00         0.00         0.00         0.00           0,00         0.00         0.00         0.00         0.00         0.00         0.00           0,00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           1,488,160,86         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.	TAL PROJECTED EXPENDITURES (Funds 01	11, 09, & 62; resources 0000-999	(6							
102.723.44         0.00         0.00         75.066.60         426.63.73.5         6           361.243.59         0.00         0.00         0.00         420.63.33.4         1.1           0.00         0.00         0.00         1.2.082.23         4.4.082.00         1.1           200.000.00         0.00         0.00         0.00         0.00         0.00         1.4.082.00           200.000.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           1.486.160.85         0.00         0.00         0.00         0.00         0.00         0.00         0.00           1.486.160.85         0.00		735,80	19.82	0.00	00.00	0.00	98,210,00	903,158.00		1,737,177.82
\$6124356         0.00         0.00         99.383.99         665.223.34         1,11           0.00         0.00         0.00         0.00         26.00         1,12.082.00         1,10           200,000.00         0.00         0.00         0.00         0.00         0.00         0.00           200,000.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           1,486,160,85         0.00         0.00         0.00         0.00         0.00         0.00         0.00           1,486,160,85         0.00		102,72	3,44	00.00	00.00	00'0	75,065,60	426,967.35		604,756,39
6.00         0.00         0.00         12.082.25         14.082.00         1           86.384.00         0.00         0.00         0.00         0.00         0.00         1           200,000.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           1.486,160.85         0.00		361.24	13.59	00.00	00.00		90,383,99	655,323.34		1,106,950.92
86,384,00         0.00         0.00         25,076,00         1           200,000,000         0.00         0.00         0.00         0.00         0.00           200,000,000         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           1,486,160,85         0.00         0.00         0.00         0.00         0.00         0.00           1,486,160,85         0.00         0.00         0.00         0.00         0.00         0.00         0.00           1,242,71.31         0.00         0.00         0.00         0.00         0.00         0.00         0.00           1,610,432.16         0.00			0.00	00.0	00.00	00.00	12,082,25	14,082.00		26,164.25
200 000 0         0.00			34.00	00.00	00.0	00.00	250.00	25,576.00		112,210.00
0.00         0.00 <th< td=""><td></td><td></td><td>00.00</td><td>00.0</td><td>00.0</td><td></td><td>0.00</td><td>00.00</td><td></td><td>200,000.00</td></th<>			00.00	00.0	00.0		0.00	00.00		200,000.00
0.00         0.00 <th< td=""><td></td><td></td><td>0.00</td><td>0.00</td><td>00.00</td><td>0.00</td><td>0.00</td><td>00.00</td><td></td><td>0.00</td></th<>			0.00	0.00	00.00	0.00	0.00	00.00		0.00
1,486,160,85   0.00   0.00   0.00   0.00   0.55,575   0.00   0.			00.00	00.0	00.00		00.0	00.00		00.00
124,271,31	Total Direct Costs	1,486,16	30.85	0.00	00.00		275,991.84	2,025,106.69	00'0	3,787,259.38
0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         174,271.31         0.00         1.4         0.00         0.00         0.00         0.00         0.00         1.4         0.00         0.00         0.00         0.00         1.4         0.00         0.00         0.00         0.00         1.4         0.00         <		124.27	1.31	00:00	00"0	00.00	525.75	0.00		124,797.06
154,27131         0.00         0.00         0.00         525,75         0.00         0.00         3.9           1610,432.16         0.00         0.00         0.00         276,517.59         2.025,106.69         0.00         3.9           4,627, resources 0000-2999, 3385, & groot-9999, 3385, groot-9999, 3385, groot-9999, groot-9			0.00	00'0	00'0	00'0	00'0	00.00		00.00
& 62; resources 0000-2999, 3385, & 6000-9999)         0,000	Total Indirect Costs	124.27	71.31	00.0	00"00		525,75	00.00	0.00	124,797.06
& 62; resources 0000-2999, 3385, & 6000-2999, 3385, & 6000-2999, 3385, & 6000-2999, 3385, & 6000-2999, 3385, & 6000-2999, 3385, & 6000-2999, 3385, & 6000-2999, 3385, & 6000-2900, & 6000-2000, & 6000-2000, & 6000-200, & 6000	TOTAL COSTS	1,610,43	32.16	00.00	00.00		276,517,59	2,025,106.69	00.00	3,912,056.44
Certificated Salaries         600.452.56         0.00         0.00         98.210.00         709.130.61         1.44           Classificated Salaries         102.723.44         0.00         0.00         0.00         426.967.35         95.35 <t< td=""><td>TE AND LOCAL PROJECTED EXPENDITUR</td><td>RES (Funds 01, 09, &amp; 62; resour</td><td>ces 0000-299</td><td>39, 3385, 8. 600</td><td>(6666-0</td><td></td><td></td><td></td><td></td><td></td></t<>	TE AND LOCAL PROJECTED EXPENDITUR	RES (Funds 01, 09, & 62; resour	ces 0000-299	39, 3385, 8. 600	(6666-0					
Classified Salaries         10272244         0.00         0.00         47.055.27         426.997.35         9           Employee and Supplies         315.055.60         0.00         0.00         0.00         0.00         140.082.00         140.082.00         1           Books and Supplies         35.055.60         0.00         0.00         0.00         0.00         250.00         250.00         140.082.00         1           Services and Other Operating Expenditures         86.384.00         0.00         0.00         0.00         250.00         250.00         140.082.00         1           State Special Schools         0.00		600,45	52.50	0.00	0.00		98.210.00	709,130.61		1,407,793.11
Employee Benefits Books and Supplies Books and Supp		102.72	23.44	0.00	0.00		47,055.27	426,967,35		576,746.06
Books and Supplies         Books and Supplies         90,00         0,00         0,00         14,082,00		313,50	05.50	0.00	00:00		66,416.23	484,158.61		864,080,34
Services and Other Operating Expenditures         86,384.00         0.00         0.00         250.00         255.00         <			0.00	0.00	0.00		800.00	14,082.00		14,882,00
Capital Outlay (except Object 6910)         200,000,00         0,00 </td <td></td> <td></td> <td>34.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td>250.00</td> <td>25,576,00</td> <td></td> <td>112,210,00</td>			34.00	0.00	0.00		250.00	25,576,00		112,210,00
State Special Schools         0.00			00.00	0.00	0.00		0.00	0,00		200,000,00
Debt Service         0.00			0.00	0.00	0.00		0.00	00:00		00:00
Total Direct Costs         1,303,065,44         0,00         0,00         212,731,50         1,659,914,57         0,00         3,1           Transfers of Indirect Costs         Transfers of Indirect Costs         0,00			0.00	0.00	0.00		0.00	0.00		00:00
Transfers of Indirect Costs         Good Secretaries         Good S	Total Direct Costs	1,303,06	35.44	0.00	0.00		212,731.50	1,659,914,57	00.00	3,175,711,51
Transfers of Indirect Costs - Interfund         0.00 <td></td> <td>96.28</td> <td>38.93</td> <td>0.00</td> <td>0.00</td> <td></td> <td>00.00</td> <td>0.00</td> <td></td> <td>96,298,93</td>		96.28	38.93	0.00	0.00		00.00	0.00		96,298,93
Total Indirect Costs         96,298,93         0,00		nd	0.00	00.00	0.00		00'0	00.00		00:00
TOTAL BEFORE OBJECT 8980  1,399,364,37 0,00 0,00 0,00 212,731,50 1,659,914,57 0,00 3,272,01  Contributions from Unrestricted Revenues to Federal Resources (Resources 3000-3178 & 3410-5810, goals 5000-5999)  TOTAL COSTS	Total Indirect Costs	36,28	38.93	00:00	0.00		00'0	00:00	0.00	96,298,93
Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	TOTAL BEFORE OBJECT 8980	1,399,36	34.37	00'0	0.00		212,731,50	1,659,914.57	00.00	3,272,010.44
3272.0		venues to Federal except 3385, all 0-5810, goals								
	STSO2 FOOT									3 272 010 44

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

Mcfarland Unified Kern County

		Special Education,	Regionalized	Regionalized Program	Special	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
CAL PRO.	LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	irces 0000-1999 & 80	(6666-000						
000-1999	1000-1999 Certificated Salaries	308,672,00	00.00	00'0	00'0	00'0	80,515.00		389,187.00
2000-2999	Classified Salaries	82,993,17	00.00	00'0	00.00	750.00	14,250.00		97,993.17
3000-3999	Employee Benefits	201,205,26	00'0	00'0	00:00	155.20	37.159.18		238,519.64
4000-4999	Books and Supplies	00:00	00.00	00:00	00:00	800.00	11,082.00		11,882.00
5000-5999	Services and Other Operating Expenditures	00:00	00.00	00'0	00'0	00.00	15,076.00		15,076.00
6669-0009	Capital Outlay (except Object 6600 & Object 6910)	00.00	00.00	00.00	00.00	00'0	00:00		0.00
7130	State Special Schools	00.00	00.00	00'0	00'0	00'0	00.00		00.00
7430-7439	Debt Service	00'0	00.00	00'0	00'0	00'0	00'0		00'0
	Total Direct Costs	592,870,43	00'0	00.00	00'0	1,705.20	158,082.18	00'0	752,657.81
7310	Transfers of Indirect Costs	0.00	0,00	0.00	0,00	0.00	00'0		0.00
7350	Transfers of Indirect Costs - Interfund	00.00	00'0	0.00	0.00	00.0	00:00		00.00
	Total Indirect Costs	00'0	00'0	0.00	00.00	00:0	00:00	00'0	00.00
	TOTAL BEFORE OBJECT 8980	592,870,43	00:00	0.00	00.00	1,705.20	158,082.18	00.00	752,657.81
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								00.0
	TOTAL COSTS								1,455,465.51

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

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Mcfarland Unified Kern County

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

					Special			
Description	Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Education, Preschool Students	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT								355
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6666-0000 s							
	68.8968.89	0.00	0.00		96,799.01	845,994,44		1,611,762.34
	61,421.53	0.00	00'0	00'0	50,110,79	427,118,44		538 650 76
Employee Benefits	327,812.07	00:00	00'0	00'0	72,240.40	685,582,47		1,085,634.94
Books and Supplies	0.00	00.00	00.0	00.00	764.53	8,374,09		9,138,62
Services and Other Operating Expenditures	11.527.61	00.0	0.00	0.00	70,00	4,823.12		16,420.73
	000	00 0	00.0		0.00	00'0		0.00
State Special Schools	0.00	00.00	00'0		00'0	0.00		00.00
	000	00.0	0.00		0.00	00.00		00'0
Total Direct Costs	1,069,730,10	00.0	00'0		219 984 73	1,971,892,56	00'0	3,261,607,39
Transfers of Indirect Costs	125 453 63	00.00	0.00	00.0	00'0	00.0		125,453.63
Fransfers of Indirect Costs - Interfund	00.0	00.0	0.00		00.00			0.00
Program Cost Report Allocations (non-add)	970.354.64							970,354.64
Fotal Indirect Costs	125,453,63	0:00	00'0	00.00	00'0	00.00	00.00	125,453.63
	1,195,183.73	00.00	00'0	00'0	219,984.73	1,971,892,56	00.0	3,387,061.02
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources	ources 3000-5999, except 3385)		4					00 000
Certificated Salaries	1/8,066.6/	0.00	0.00		60.64	203,700.17		473,072,00
Classified Salaries	00.00	0.00	0.00		0.00	106.73		TUB./3
Employee Benefits	52,035,33	0.00	0.00		0.00	128,988.86		181,024.18
Books and Supplies	00.00	00.00	00.00		00:00	00.00		00'0
Services and Other Operating Expenditures	00'0	00.00	00:0		00'0	00'0		0.00
	00.00	00'0	00.00	00'0	00:0	00'0		0.00
State Special Schools	00.00	00.00	0.00	00.00	0.00	00'0		00.00
	00:00	00.00	00.0	00:00	00'0	00:00		00'0
Fotal Direct Costs	230,102.00	00'0	0.00	0.00	11,244.64	412,856,36	0.00	654,203.00
Transfers of Indirect Costs	30,506.09	0.00	0.00	0.00	0.00	0.00		30,506.09
Transfers of Indirect Costs - Interfund	0.00	00.00	00'0	00.00	00'0	0.00		00'0
Fotal Indirect Costs	30,506.09	0.00	00'0	0.00	0.00	0.00	00'0	30,506.09
FOTAL BEFORE OBJECT 8980	260,608.09	00.00	0.00		11,244.64	412,856.36	00'0	684,709.09
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
								0.00
TOTAL COSTS	- C	THE REAL PROPERTY.	0.000	The state of the s		The second secon		684,709.09

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Mcfarland Unified	Kern County

Total		1,138,690.26	538,544.03	904,610.75	9,138,62	16,420,73	00:00	00,00	00'0	2,607,404.39	94,947.54	00.00	970,354,64	94.947.54	2,702,351,93	0.00	2,102,331,33	340,554.19	41,985.37	144,416.81	8,099,96	40.00	00.00	00.00	00.00	535,096,33	0.00	00.00	00.00	535,096.33	00 0		998,128,47
Adiustments*										00'0				0.00	00'0											00.00			0.00	00'0			
Spec. Education, Ages 5-22 (Goal 5760)		562,233.67	427,011.71	556,593.61	8,374.09	4,823.12	0.00	00:00	0.00	1,559,036.20	0.00	00:00		00'0	1,559,036.20			51,953,99	00:00	25,103.08	7,335,43	00.00	00.00	0.00	00:00	84,392.50	0.00	00'0	00.00	84,392.50			
Special Education, Preschool Students (Goal 5730)		85,554,37	50,110,79	72,240.40	764.53	70.00	00'0	0.00	0.00	208,740.09	0.00	0.00		00.00	208,740,09			0.00	0.00	0.00	764.53	00.00	0.00	00:00	0.00	764.53	0.00	00'0	00.00	764.53			
Special Education, Infants (Goal 5710)		00.00	00.00	00.00	00.00	00:00	00.00	0.00	0.00	00.00	0.00	00'0		00.00	00'0			0.00	00:00	0.00	0.00	00.00	0.00	0.00	0.00	00'0	0.00	00:00	0.00	00.00			
Regionalized Program Specialist E	(66	00'0	00'0	00'0	00.00	0.00	0.00	0.00	0.00	00'0	0.00	00:00		0.00	00.00			0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	00.00	0.00	00'0	0.00	00:0			
Regionalized Services (Goal 5050)	99, 3385, & 6000-99	00.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	00:0	0.00	00.00		0.00	00'0		1001	0.00	00.00	0.00	00.00	0.00	0.00	0.00	00:00	00.00	0.00	00'0	00:00	00:00			
Special Education, Unspecified	; resources 0000-29	490,902.22	61,421.53	275,776,74	00:00	11,527,61	00.00	00.00	00.00	839,628.10	94,947.54	00:00	970,354.64	94,947.54	934,575,64		0000-1999 & 8000-99991		41,985.37	119,313.73	00:00	40.00	0.00	00'0	00:00	449,939.30	0.00	00'0	0.00	449,939.30			
Description	LOCAL ACTUAL EXP	Certificated Salaries	Classified Salaries	Employee Benefits						Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Program Cost Report Allocations (non-add)	Total Indirect Costs	TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	OCAL ACTILIAL EXPENDITIBES (Finds 01 09 & 62: resources 0000-	Continuated Salaries					_			Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Total 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)	TOTAL COSTS
Object Code	STATE AND	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439		7310	7350	PCRA			8980	JOSAL AC	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439		7310	7350			8980	8980	

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

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Mcfarland Unified Kern County

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

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•	LEA Maintenance of Effort Calculation (LMC	-I)	
SELPA:	(??)		
This form is u	sed to check maintenance of effort (MOE) for an LEA, whether the LEA is a mem	ber of a SELPA or is a single	-LEA SELPA.
LEA maintaine	al Subsequent Years Rule, in order to determine the required level of effort, the LE ed effort using the same method by which it is currently establishing the complian (ears Rule, the LMC-I worksheet has been revised to make changes to sections 3 to compare the 2021-22 projected expenditures to the most recent fiscal year the ear.	ce standard. To meet the req . A.1. 3.A.2. 3.B.1. and 3.B.2	uirement of the . The revised sections
There are four combined state	r methods that the LEA can use to demonstrate the compliance standard. They are and local expenditures on a per capita basis; (3) local expenditures only; and (4)	re (1) combined state and loo i) local expenditures only on	cal expenditures; (2) a per capita basis.
The LEA is or	ly required to pass one of the tests to meet the MOE requirement. However, the	_EA is required to show resu	Its 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 calculate a reduction to the required MOE standard. Reductions may apply to c MOE standard, or both.	one or more of the following ombined state and local MO	conditions, you may E standard, local only
	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause, related services personnel.</li> </ol>	of special education or	
	2. A decrease in the enrollment of children with disabilities.		
	<ol><li>The termination of the obligation of the agency to provide a program of spec child with a disability that is an exceptionally costly program, as determined</li></ol>	ial education to a particular by the SEA, because the chi	ld:
	<ul> <li>a. Has left the jurisdiction of the agency;</li> <li>b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or</li> <li>c. No longer needs the program of special education.</li> </ul>		
	<ol> <li>The termination of costly expenditures for long-term purchases, such as the equipment or the construction of school facilities.</li> </ol>	acquisition of	
	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
		s <u> </u>	
		======	

Total exempt reductions

0.00

0.00

Mcfarland Unified Kern County

# Second 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:

(??)

#### **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)		k.	
Increase in funding (if difference is positive)	0.00	8	
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		,(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	,	(e)	(Jane
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 CFF the activities (which are authorized under the ESEA) pa	R 300.205(a) to reduce aid with the freed up fur	the MOE requirement, the LE.	A must list

# Second 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

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year	Difference (A - B)
a. Total special education expenditures	3,912,056.44		
b. Less: Expenditures paid from federal sources	640,046.00		
c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation	3,272,010.44	3,672,706.57	
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 Net expenditures paid from state and local sources	3,272,010.44	0.00 0.00 3,672,706.57	(400,696.1
	in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.  a. Total special education expenditures  b. Less: Expenditures paid from federal sources  c. Expenditures paid from state and local sources  Add/Less: Adjustments and/or PCRA required for MOE calculation  Comparison year's expenditures, adjusted for MOE calculation  Less: Exempt reduction(s) from SECTION 1  Less: 50% reduction from SECTION 2	Projected Exps. (LP-I Worksheet) FY 2021-22  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  b. Less: Expenditures paid from federal sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	Projected Exps. (LP-I Worksheet) FY 2021-22  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  b. Less: Expenditures paid from federal sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2  FY must be entered Actual Expenditures Comparison Year

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.

FY must be entered

		Projected Exps. FY 2021-22	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	3,912,056.44		
	b. Less: Expenditures paid from federal sources	640,046.00		
	c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE	3,272,010.44	3,672,706.57	
	calculation		3,672,706.57	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	3,272,010.44	0.00 0.00 3,672,706.57	
	Net expenditures paid from state and local sources	3,272,010.44	3,072,700,37	
	d. Special education unduplicated pupil count	359.00	355.00	
	e. Per capita state and local expenditures (A2c/A2d)	9,114.24	10,345.65	(1,231.41)

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

# Second 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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#### **B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps.	FY must be entered Comparison Year	
	FY 2021-22		Difference
<ol> <li>Under "Comparison Year," enter the most recent year which MOE compliance was met using the actual vs. actual method based on local expenditures only.</li> </ol>	n		
Expenditures paid from local sources     Add/Less: Adjustments required for     MOE calculation     Comparison year's expenditures, adjusted	2,208,123.32	1,533,224.80	
for MOE calculation	7 1 2 1 3 2 3	1,533,224.80	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,208,123.32	1,533,224.80	674,898.52

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.

FY must be entered

		Projected Exps.	Comparison Year	
	2	FY 2021-22		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	2,208,123.32	1,533,224.80	
	Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted		0.00	
	for MOE calculation		1,533,224.80	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	2,208,123,32	0.00 0.00 1,533,224.80	
	Net expenditures paid from local sources	2,200,120.02	1,000,22 1100	
	b. Special education unduplicated pupil count	359_	355	
	c. Per capita local expenditures (B2a/B2b)	6,150.76	4,318.94	1,831.82

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

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

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

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

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

#### **CRITERIA AND STANDARDS**

#### 1. CRITERION: Average Daily Attendance

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

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

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

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

#### Estimated Funded ADA

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		724713-1-0
Fiscal Year		(Form 01CSI, Item 1A)	(Form Al, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)					
District Regular		3,288.86	3,288.86		
Charter School		0.00	0.00		
77	Total ADA	3,288.86	3,288,86	0.0%	Met
st Subsequent Year (2022-23)					
District Regular	į,	2,959.97	2,959.97	ĭi i	
Charter School		0,00	0.00		
5.12.107 55.1751	Total ADA	2,959.97	2,959.97	0.0%	Met
2nd Subsequent Year (2023-24)					
District Regular		3,124.42	3,124.42		
Charter School		0.00	0.00		
	Total ADA	3,124.42	3,124.42	0.0%	Met

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

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

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

Explanation:	
(required if NOT met)	

Mcfarland Unified Kern County

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

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#### 2. CRITERION: Enrollment

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

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

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

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

	Enrollme	ent		
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22) District Regular	3,441	3,441		
Charter School	0	0	0.00/	Met
Total Enrollment	3,441	3,441	0.0%	Mer
1st Subsequent Year (2022-23)		0.444		
District Regular	3,441	3,441		
Charter School	0	0		
Total Enrollment	3,441	3,441	0.0%	Met
2nd Subsequent Year (2023-24) District Regular	3,441	3,441		
Charter School	0	0		
Total Enrollment	3,441	3,441	0.0%	Met

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

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

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

Explanation:	
(required if NOT met)	

#### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)		0.044	
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%):

#### 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 Al, 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
st Subsequent Year (2022-23)				
District Regular		3,441		
Charter School		0		
Total ADA/Enrollment	0	3,441	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular		3,441	l l	
Charter School		0		
Total ADA/Enrollment	0	3,441	0.0%	Met

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

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

1a.	STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal y	ears.
-----	---	-------

Explanation:	
(required if NOT met)	

	ADITEDI	ONL I	CEE	Revenue
4	CRITERI	UN: L	LFF	Kevenue

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

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

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

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

#### LCFF Revenue

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

First Interim Second Interim

	Projected Year Totals	Percent Change	
42.861.281.04	43,043,872,05	0.4%	Met
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	41,502,400,00	0.0%	Met
43,656,414.00	43,656,414.00	0.0%	Met
A 11 11 11 11	42,861,281.04 41,502,400.00 43,656,414.00	41,502,400.00 41,502,400.00	41,502,400.00 41,502,400.00 0.0%

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

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

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

Explanation:	
(required if NOT met)	
(required in 1401 mes)	

#### 5. CRITERION: Salaries and Benefits

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

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

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

Unaudited Actuals -	Unrestricted
(Resources 000	0-1999)
and Panafite	Total Evnenditures

Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2018-19)	26,575,817,59	35,214,871,24	75.5%
Second Prior Year (2019-20)	27.511,312.40	35,932,513.53	76.6%
First Prior Year (2020-21)	25,861,146,74	32,831,117.85	78.8%
1 1101 1101 1001 (2010 1.)	-	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)

Ratio

Salaries and Benefits	rotal Expenditures	Natio	
(Form 011, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
30.274.219.88	46,808,561.29	64.7%	Not Met
31.562.944.78	43,595,374.78	72,4%	Not Met
		77.2%	Met
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3) 30,274,219.88 31,562,944,78	(Form 01I, Objects 1000-3999)     (Form 01I, Objects 1000-7499)       (Form MYPI, Lines B1-B3)     (Form MYPI, Lines B1-B8, B10)       30,274,219.88     46,808,561.29       31,562,944.78     43,595,374.78	(Form 011, Objects 1000-3999)     (Form 011, Objects 1000-7499)     of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures       (Form MYPI, Lines B1-B3)     (Form MYPI, Lines B1-B8, B10)     to Total Unrestricted Expenditures       30,274,219.88     46,808,561.29     64.7%       31,562.944.78     43,595,374.78     72,4%

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:				
(required if NOT met)				

2021-22 includes \$7.2M and 2022-23 includes \$2.5M in capital outlay expenditures that affect the salary and benefit ratio.

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

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

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

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

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

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

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

bject Range / Fiscal <b>Yea</b> r	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
	cts 8100-8299) (Form MYPI, Line A2)	17.361.461.68	0.0%	No
urrent Year (2021-22)	17,363,723.30 13,131,261.00	13.144.664.00	0.1%	No
Subsequent Year (2022-23)				

Explanation: (required if Yes) Federal revenues were adjusted to reflect most current apportionment schedules and most current revenue trend projections.

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

Other State Revenue (Fund VI, Objects	0000-0000 (t offit mitt i, Emic Ho)			74.5
Current Year (2021-22)	5,069,617.20	4,884,079.20	-3.7%	No No
1st Subsequent Year (2022-23)	1,350,431,00	1,713,933.00	26.9%	Yes
2nd Subsequent Year (2023-24)	1,350,431,00	1,509,893.00	11.8%	Yes
Elia Cabodaciii ( ()				

Explanation: (required if Yes)

After 1st Interim, the district received notification that \$94,042 in CTEIG grant funds were awarded to the district. The funds are projected to be expensed in 2022-23. Additionally, the Educator Effectiveness grant was awarded of which \$269,998 is projected to be expensed in 2022-23 and \$160,000 is projected to be expensed in 2023-24.

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

Current Year (2021-22)	2,811,431.06	2,895,607.85	3.0%	No
1st Subsequent Year (2022-23)	2.641,940,00	2,467,334,00	-6.6%	Yes
2nd Subsequent Year (2023-24)	2.641,940.00	2.467,334.00	-6.6%	Yes
Zild Subsequerit Tear (2025-24)	2,511,610.00			10

Explanation: (required if Yes)

ľ	Local grants (\$174K) expected to be on-going are now projected only in the current year.	1
		١
		١

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

Current Year (2021-22)	5.243.921.05	5.648.443.53	7.7%	Yes
1st Subsequent Year (2022-23)	4.763.920.00	5,504,493.00	15.5%	Yes
2nd Subsequent Year (2023-24)	3,925,058.00	5,504,493.00	40.2%	Yes
Zild Gabodasik i dai (Zene ni)				

Explanation: (required if Yes)

Ex	ses were adjusted for the increase in projected revenue.
1.0	and the state of t
1	

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

Current Year (2021-22)	7,839,880,96	9,251,570.16	18.0%	Yes
1st Subsequent Year (2022-23)	7,271,813.00	8,492,878.00	16.8%	Yes
2nd Subsequent Year (2023-24)	6,277,226.00	8,492,878.00	35.3%	Yes

Explanation: (required if Yes) Expenses were adjusted for the increase in projected revenue.

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6B. Calculating the District's C	hange in Total Operating Revenues and E	Expenditures		
DATA ENTRY: All data are extra	cted or calculated.			
Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Table de al Other State	and Other Local Revenue (Section 6A)			
Current Year (2021-22)	25.244,771.56	25.141.148.73	-0.4%	Met
1st Subsequent Year (2022-23)	17,123,632.00	17,325,931.00	1,2%	Met
2nd Subsequent Year (2023-24)	7,148,367.00	7,147,379.00	0.0%	Met
Total Backs and Supplies	and Services and Other Operating Expenditu	res (Section 6A)		
Current Year (2021-22)	13,083,802,01	14,900,013,69	13.9%	Not Met
1st Subsequent Year (2022-23)	12,035,733.00	13,997,371.00	16.3%	Not Met
2nd Subsequent Year (2023-24)	10,202,284.00	13,997,371.00	37.2%	Not Met
		. II Ola de l'Essente e D		
6C. Comparison of District Tot	al Operating Revenues and Expenditures	to the Standard Percentage Ra	ange	
1a. STANDARD MET - Projects years.  Explanation: Federal Revenue (linked from 6A if NOT met)	d total operating revenues have not changed sind	ce first interim projections by more th	an the standard for the current ye	ar and two subsequent fiscal
Explanation: Other State Revenue (linked from 6A if NOT met)				
Explanation: Other Local Revenue (linked from 6A if NOT met)				
cubconnent fieral years. Re	ne or more total operating expenditures have chan asons for the projected change, descriptions of the se within the standard must be entered in Section	ne methods and assumptions used in	i the projections, and what change	more of the current year or two ss, if any, will be made to bring the
Explanation: Books and Supplies (linked from 6A if NOT met)	Expenses were adjusted for the increase in pro	jected revenue.		
Explanation: Services and Other Exps (linked from 6A if NOT met)	Expenses were adjusted for the increase in pro	jected revenue.		

Mcfarland Unified Kern County

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

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#### 7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation. DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted. Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150. Required Minimum Status Objects 8900-8999) Contribution 2.053,475.74 Met 1,830,611.30 OMMA/RMA Contribution 2,053,475.74 First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation: (required if NOT met and Other is marked)

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#### **CRITERION: Deficit Spending**

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

'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

<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)	12.2%	5.9%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.1%	2.0%	1.1%

#### 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

and Other Financing Uses (Form 01), 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 01I, Section E) (Form MYPI, Line C)	(Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Ī	(8,116,903,28)		16.7%	Not Met
	(5,635,823,78)		12.8%	Not Met
	(1.897.914.54)	42,327,259.54	4.5%	Not Met

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

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

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.

## 9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's Ger	neral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extrac	ted. If Form MYPI exists, data for the two subsequent years v	vill be extracted; if no	ut, enter data for the two subsequent years.
	Ending Fund Balance		
	General Fund		
	Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status	
Current Year (2021-22)	12,015,159.06	Met	
1st Subsequent Year (2022-23)	8,660,596.46	Met	
2nd Subsequent Year (2023-24)	2,608,474.63	Met	
9A-2. Comparison of the District's En	ding Fund Balance to the Standard		
5A-2. Comparison of the District's En	ding t and busines to the standard		
DATA ENTRY: Enter an explanation if the st	andard is not met.		
10 STANDARD MET Projected gene	ral fund ending balance is positive for the current fiscal year a	nd two subsequent f	īscal years.
1a. STANDARD MET - Projected gener	ar fully criting balance to postate for the carrent water, year,		
Explanation:			
(required if NOT met)			
(required if 1407 met)			
7. L			
D CARLLEAL ANCE STANDARD	D: Projected general fund cash balance will be pos	itive at the end of	the current fiscal year.
B. CASH BALANCE STANDARI	J. Projected general fund cash balance will be pos-	are at the one of	the current needs year.
9B-1. Determining if the District's En	ding Cash Balance is Positive		
DATA ENTRY: If Form CASH exists, data w	rill be extracted; if not, data must be entered below.		
	Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2021-22)	4,044,031.00	Met	
	,		
9B-2. Comparison of the District's Er	iding Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the s	tandard is not met.		
1a. STANDARD MET - Projected gene	ral fund cash balance will be positive at the end of the curren	fiscal year.	
	·		
Explanation:			
(required if NOT met)			

#### 10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	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	

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

<sup>&</sup>lt;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	3,141	3,207
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 F1b	2):
---	------------	-----------	---------------	-----

		- N
1	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No
٠.	Do you diloco to excitate their are received and the property	

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)	
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546,	0.00	0.00	

#### 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.

1.	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)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

2nd Subsequent Year (2023-24)	1st Subsequent Year (2022-23)	Current Year Projected Year Totals (2021-22)
56,855,914.83	62,182,893.60	76,485,264,21
0.00	0.00	0.00
56,855,914.83	62,182,893.60	76,485,264.21
3%	3%	3%
1,705,677.44	1,865,486.81	2,294.557.93
0.00	0.00	0.00
1,705,677.44	1,865,486.81	2,294,557.93

2nd Subsequent Year (2023-24)

0.00

<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 An	mounts ad resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	eneral Fund - Stabilization Arrangements			
,	und 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	
	eneral Fund - Reserve for Economic Uncertainties		0.050.000.40	4 000 044 04
(Fu	und 01, Object 9789) (Form MYPI, Line E1b)	8,895,750.23	3,259,926.18	1,362,011.64
3. Ge	eneral Fund - Unassigned/Unappropriated Amount			
4.	und 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
	eneral Fund - Negative Ending Balances in Restricted Resources			
	und 01, Object 979Z, if negative, for each of resources 2000-9999) orm MYPI, Line E1d)	0.00	0.00	0.00
	pecial Reserve Fund - Stabilization Arrangements und 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0,00
6. Sp	pecial Reserve Fund - Reserve for Economic Uncertainties und 17, Object 9789) (Form MYPI, Line E2b)	436,226.46	436,226.46	436,226.46
7. Sp	necial Reserve Fund - Unassigned/Unappropriated Amount und 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. Dis	strict's Available Reserve Amount ines C1 thru C7)	9,331,976.69	3,696,152.64	1,798,238.10
9. Dis	strict's Available Reserve Percentage (Information only) ne 8 divided by Section 10B, Line 3)	12.20%	5,94%	3,16%
<b>,</b> —	District's Reserve Standard			
	(Section 10B, Line 7):	2,294,557.93	1,865,486.81	1,705,677.44
	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 I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?
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:

#### S5. Contributions

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

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

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General	Fund				
(Fund 01, Resources 0000-1999, Ob					
Current Year (2021-22)	(3,607,169.51)	(3,508,941.25)	-2.7%	(98,228,26)	Met
1st Subsequent Year (2022-23)	(3,787,528.00)	(3,684,388.00)	-2.7%	(103,140.00)	Met
2nd Subsequent Year (2023-24)	(3,976,904.00)	(3,868,608.00)	-2.7%	(108,296.00)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0,00	0.0%	0.00	Met
st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
and Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
1c. Transfers Out, General Fund * Surrent Year (2021-22)	500,000,00	1,926,575.69	285.3%	1,426,575.69	Not Met
st Subsequent Year (2022-23)	500,000.00	500,000.00	0.0%	0.00	Met
Ind Subsequent Year (2022-23)	500,000.00	500.000.00	0.0%	0.00	Met
include transfers used to cover operating don	cits in either the general lunu of any our	er fund.			
S5B. Status of the District's Projected C		ital Projects	the current y	ear and two subsequent fiscal yea	rs.
S5B. Status of the District's Projected C	Contributions, Transfers, and Cap	ital Projects	the current y	ear and two subsequent fiscal yea	rs.
S5B. Status of the District's Projected C  DATA ENTRY: Enter an explanation if Not Met  1a. MET - Projected contributions have no  Explanation:  (required if NOT met)	Contributions, Transfers, and Cap	by more than the standard for			

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1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

The construction costs for the high school multi-purpose building are \$6M higher than previously projected due to COVID-19 that has caused material shortages and delays resulting in higher prices. The District is exploring all options to secure these funds including a contribution from the general fund.

1d. YES - Capital project cost overruns have occurred since first interim projections that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated cost overrun, identifying the source of funds that will be used to cover the cost overrun.

Project Information: (required if YES) MHS Multi-Purpose Building under construction.

Cost overrun of \$6M, original budget was \$25M, projected costs is \$31M.

Original funding source is Measure B \$30M bond measure. District is working on a Debt Limit Waiver to access \$25M.

District is expecting \$1.8M seismic reimbursement. These funds have been approved by SAB.

District has \$1.5M available in Fund 25.

District has \$1.9M available in Fund 40.

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#### S6. Long-term Commitments

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

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

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

1 Include multiyear commitm	nents, multiyea	ar debt agreements, and new progra	ins or contract	is that result in for	ig-term obligations.	
S6A. Identification of the Distri	ct's Long-te	erm Commitments				
DATA ENTRY: If First Interim data e Extracted data may be overwritten to other data, as applicable.	xist (Form 010 o update long-	CSI, Item S6A), long-term commitme term commitment data in Item 2, as	ent data will be applicable. If r	e extracted and it v no First Interim da	will only be necessary to click the appropr ta exist, click the appropriate buttons for i	iate button for Item 1b. terns 1a and 1b, and enter all
a. Does your district have lo (If No, skip items 1b and				Yes		
<ul> <li>b. If Yes to Item 1a, have n since first interim project</li> </ul>		(multiyear) commitments been incur	red	No		
If Yes to Item 1a, list (or upt benefits other than pensions	date) all new a s (OPEB); OPI	nd existing multiyear commitments EB is disclosed in Item S7A.	and required a	nnual debt servic	e amounts. Do not include long-term com	nitments for postemployment
Type of Commitment	# of Years Remaining	S/ Funding Sources (Reven		Object Codes Us	ed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	Tremening					
Certificates of Participation						35,079,907
General Obligation Bonds		Fund 51 - Property Taxes		Bonds OPEB		16,801,846
Supp Early Retirement Program State School Building Loans		Fund 01 - General Fund		OFEB		
Compensated Absences		Fund 01 - General Fund		Vacation Accrual		45,000
Other Long-term Commitments (do	not include OF	EB):				
Note Payable		Fund 01 - General Fund		Hudson Note		596,475
						52,523,228
TOTAL:						
Type of Commitment (conti	(boun	Prior Year (2020-21) Annual Payment (P & I)	(202 Annual	nt Year 21-22) Payment & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	nueu)	I (Fai)		~ //	X-SSIZ.	
Certificates of Participation		2,020,311		2.984,973	2,927,043	2,218,589
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans Compensated Absences						
Other Long-term Commitments (cor	ntinued):					
Note Payable						
	ual Payments:	2,020,311		2,984,973	2,927,043 Yes	2,218,589 Yes

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S6B. (	Comparison of the District	's Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation i	Yes.
1a.	Yes - Annual payments for lo funded.	ng-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
	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.
SEC	Identification of Decrease	s to Funding Sources Used to Pay Long-term Commitments
360.	delitification of Decreases	S (O) Turning Gouldes Good to 1 by Long term Communication
DATA	ENTRY: Click the appropriate '	Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
1.	Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No
2.	No - Funding sources will not	decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
	Explanation:	
	(Required if Yes)	

#### S7. Unfunded Liabilities

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

#### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- a. Does your district provide posternployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
  - b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
  - c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

First Interim

2. OPEB Liabilities

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

Second Interim
16,801,846.00
16,801,846.00

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

 OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2021-22)

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

First Interim (Form 01CSI, Item S7A)	Second Interim
834,433.00	834,433.00
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-insurance fund)

(Funds 01-70, objects 3701-3752) Current Year (2021-22)

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

445,335.96	445,335,96
517,462.00	517,462.00
543,334.00	543,334.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

816,672.00	816,672.00
820,809.00	820,809,00
784,588.00	784,588.00

 d. Number of retirees receiving OPEB benefits Current Year (2021-22)

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

374	374
374	374
 374	374

4. Comments:



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07D I	455-ation of the Districts Unfunded Lightlifty for Solf incurre	nea Programe
	dentification of the District's Unfunded Liability for Self-insurar	
DATA E Interim	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First data in items 2-4.	Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
Ť	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a
	c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2021-22) 1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)	First Interim (Form 01CSI, Item S7B) Second Interim
	<ul> <li>Amount contributed (funded) for self-insurance programs Current Year (2021-22)</li> <li>1st Subsequent Year (2022-23)</li> <li>2nd Subsequent Year (2023-24)</li> </ul>	
4.	Comments:	

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#### S8. Status of Labor Agreements

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

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

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

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

24 (	ost Analysis of District's Labor Ag	reements - Certificated (Non-m	anagement) E	mplovees				
M. C	OST Allalysis of District's Labor Age	cements - certificated (Non-In-						
	*			-54h - Ddava	Depositing Deried " The	aro aro na aviractio	ne in this section	
ATA E	NTRY: Click the appropriate Yes or No be	utton for "Status of Certificated Labor	r Agreements as	of the Previous	Reporting Period. The	ere are no extractio	na in tina accion.	
atus	of Certificated Labor Agreements as of Il certificated labor negotiations settled as	the Previous Reporting Period		Yes				
re a		of first interim projections: oplete number of FTEs, then skip to s	section S8B.	162				
		nue with section S8A.						
rtific	ated (Non-management) Salary and Be	nefit Negotiations						
	,,	Prior Year (2nd Interim) (2020-21)	Current (2021-		1st Subseque (2022-2		2nd Subsequent (2023-24)	Year
mbe e-eq	r of certificated (non-management) full- uivalent (FTE) positions	177.0		181.0		181.0		181.
_	Have any salary and benefit negotiations	haan settled since first interim proje	ections?	n/a				
a.	If Yes, and	the corresponding public disclosure	documents have		the COE, complete que	estions 2 and 3.		
	If Yes, and	the corresponding public disclosure plete questions 6 and 7.	documents have	not been filed v	vilh the COE, complete	questions 2-5.		
b.	Are any salary and benefit negotiations s	still unsettled?		No				
otia a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a)	<u>ns</u> ), date of public disclosure board me	eling:	Jun 14, 20	21			
b.	Per Government Code Section 3547.5(b certified by the district superintendent an	d chief business official?	_	Yes Jun 14, 20	21			
	if fes, date	e of Superintendent and CBO certific	ation.	Juli 14, 20				
3.	Per Government Code Section 3547.5(c)			-1-				
	to meet the costs of the collective bargai	ning agreement?  of budget revision board adoption:	E	n/a_				
4.	Period covered by the agreement:	Begin Date: Jul (	01, 2019	Er	nd Date: Jun	30, 2022		
5.	Salary settlement:		Current (2021		1st Subseque (2022-2		2nd Subsequent (2023-24)	Year
	Is the cost of salary settlement included	in the interim and multivear	(2021	LLI	Tables 4	9,		
	projections (MYPs)?	In the therm and many car	Ye	3l	Yes		Yes	
		One Year Agreement				4.547		4,60
	Total cost	of salary settlement		298,081		4,547		4,00
	% change	in salary schedule from prior year	1,59	la la				
		Multiyear Agreement						
	Total cost	of salary settlement						
	% change (may enter	in salary schedule from prior year text, such as "Reopener")						
		e source of funding that will be used t	to support multiy	ear salary comm	nitments:			

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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)
7.	Amount included for any tentative salary schedule increases			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2021-22)	(2022-23)	(2023-24)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			-
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			-9.
Since	cated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
Are ar	y new costs negotiated since first interim projections 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:			fin
Certifi	icated (Non-management) Step and Column Adjustments	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	, ,			
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	L		<u></u>
		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 interim and in 17 o.			
Certif List ot etc.):	icated (Non-management) - Other her significant contract changes that have occurred since first interim projec	tions and the cost impact of each cha	ange (i.e., class size, hours of employ	ment, leave of absence, bonuses,

S8B. C	ost Analysis of District's Labor Ag	reements - Classified (Non-m	anagement) Employees		
DATA E	NTRY: Click the appropriate Yes or No be	utton for "Status of Classified Labor	r Agreements as of the Previous I	Reporting Period." There are no extractio	ns in this section,
Status Were a		ne Previous Reporting Period f first interim projections? plete number of FTEs, then skip to nue with section S8B.	o section S8C. Yes		
Classif	ied (Non-management) Salary and Bend	efit Negotiations Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Numbe FTE po	r of classified (non-management) sitions	129,2	179.0	179.0	179.0
1a.	If Yes, and	the corresponding public disclosur	e documents have been filed with	n the COE, complete questions 2 and 3. with the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations s If Yes, com	etill unsettled? oplete questions 6 and 7	No		
Negotia 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a)	ns ), date of public disclosure board m	neeting: Nov 08, 2	021	
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent an If Yes, date		Yes	021	
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargai If Yes, date		n/a		
4.	Period covered by the agreement:	Begin Date: Ju	I 01, 2021	End Date: Jun 30, 2024	
5.	Salary settlement:		Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear	Yes	Yes	Yes
		One Year Agreement			150022011
	Total cost	of salary settlement	123,650	3,038	3,131
	% change	in salary schedule from prior year or	1.5%		
	Total	Multiyear Agreement	F <sub>0</sub>	T	
	% change	of salary settlement in salary schedule from prior year text, such as "Reopener")			
		e source of funding that will be used	to support multiyear salary com	mitments:	
Negotia	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)
7.	Amount included for any tentative salary	schedule increases			

1st Subsequent Year

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2nd Subsequent Year

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> </ol>			
2. Total cost of H&W benefits			<b>_</b>
<ol> <li>Percent of H&amp;W cost paid by employer</li> </ol>			
4. Percent projected change in H&W cost over prior year			
Classified (Non-management) Prior Year Settlements Negotiated Since First Interim		1	
Are any new costs negotiated since first interim for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:		<u> </u>	
Classified (Non-management) Step and Column Adjustments	Сиπепt Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classified (Noti-management) Step and Column Adjustments			
Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
<ol><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)
,			
<ol> <li>Are savings from attrition included in the interim and MYPs?</li> </ol>			
<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 first interim and the	cost impact of each (i.e., hours of	f employment, leave of absence, bonus	es, etc.):

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S8C. Cost Analysis of District's La	abor Agre	ements - Management/Sup	ervisor/Conf	idential Employe	ees			
DATA ENTRY: Click the appropriate Yes in this section.	s or No butt	on for "Status of Management/S	upervisor/Conf	idential Labor Agre	ements as o	f the Previous Reportir	ng Period	d." There are no extractions
Status of Management/Supervisor/Co Were all managerial/confidential labor n If Yes or n/a, complete number If No, continue with section S80	negotiations of FTEs, the	settled as of first interim projecti		ting Period Yes				
Management/Supervisor/Confidential	Salary and	Benefit Negotiations						
		Prior Year (2nd Interim)	400	ent Year	1s	t Subsequent Year		2nd Subsequent Year
		(2020-21)	(2)	021-22)		(2022-23)	T	(2023-24)
Number of management, supervisor, an confidential FTE positions	id [	41.0		41.0			41.0	41.0
	Yes, compl	ete question 2.	njections?	n/a				
If	No, comple	te questions 3 and 4.						
1b. Are any salary and benefit nego		unsettled? ete questions 3 and 4.	361	No				
Negotiations Settled Since First Interim	Projections							
Salary settlement:	1 10/2000			rent Year 021-22)	1s	t Subsequent Year (2022-23)		2nd Subsequent Year (2023-24)
Is the cost of salary settlement projections (MYPs)?				Yes		Yes		Yes
Т	otal cost of	salary settlement					-	
		lary schedule from prior year ext, such as "Reopener")		1.5%				
Negotiations Not Settled								
Cost of a one percent increase	in salary ar	d statutory benefits						
				rent Year 021-22)	1s	st Subsequent Year (2022-23)		2nd Subsequent Year (2023-24)
<ol> <li>Amount included for any tentati</li> </ol>	ive salary so	hedule increases			l			
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	ı		Vest	rent Year 021-22)	1s	st Subsequent Year (2022-23)		2nd Subsequent Year (2023-24)
Are costs of H&W benefit change	ges include	in the interim and MYPS?						
<ol> <li>Total cost of H&amp;W benefits</li> <li>Percent of H&amp;W cost paid by e</li> </ol>	malouer							
<ol> <li>Percent of H&amp;W cost paid by e</li> <li>Percent projected change in H&amp;</li> </ol>		er prior year						
Management/Supervisor/Confidential Step and Column Adjustments	ı		Laffet	rent Year 021-22)	1s	st Subsequent Year (2022-23)		2nd Subsequent Year (2023-24)
Are step & column adjustments	included in	the interim and MVPs2						
Cost of step & column adjustments		the likelini dild Will 5.						
Percent change in step and col		ior year					1	
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc				rent Year 021-22)	1s	st Subsequent Year (2022-23)		2nd Subsequent Year (2023-24)
	•							
<ol> <li>Are costs of other benefits inclu</li> <li>Total cost of other benefits</li> </ol>								
<ol><li>Percent change in cost of other</li></ol>	r benefits ov	er prior year						

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#### S9. Status of Other Funds

	nalyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an terim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.
S9A. I	ntification of Other Funds with Negative Ending Fund Balances
DATA	TRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.
1.	alance at the end of the current fiscal year?
	Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for ach fund.
2.	Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and xplain the plan for how and when the problem(s) will be corrected.

ADDITIONA	I FISCAL	INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No	
A2.	Is the system of personnel position control independent from the payroll system?	Yes	
А3.	Is enrollment decreasing in both the prior and current fiscal years?	No	
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No	
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	. No	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No	
	*	r	
A7.	Is the district's financial system independent of the county office system?	No 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	
When	providing comments for additional fiscal indicators, please include the item number applicable to each comme	ent.	
	Comments: (optional)		

End of School District Second Interim Criteria and Standards Review

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15-73908-0000000

#### Second 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)
- 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	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	<b>-</b> 432 <b>,</b> 277.39
01-3060-9-0000-0000-9791	3060	9791	-587.65
Explanation: The District no	longer offers	direct Migrant	services. The
resource balances zero out.			
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
01-3110-8-0000-0000-9791	3110	9791	-26,981.70
01-3110-9-0000-0000-9791	3110	9791	1,820.10
Explanation: The District no resource balances zero out.	longer offers	direct Migrant	services. The

# GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

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

EXCEPTION

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

Checks Completed.

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15-73908-0000000

# Second 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	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: The District no	longer offers	direct Migrant	services. The
resource balances out.			
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
01-3110-8-0000-0000-9791	3110	9791	-26,981.70
01-3110-9-0000-0000-9791	3110	9791	1,820.10
Explanation: The District no	longer offers	direct Migrant	services. The
resource balances zero out.			

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0 3/1/2022 3:20:39 PM

15-73908-0000000

#### Second 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)
- 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	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: The District no	longer offers	direct Migrant	services. The
resource balances zero out.			
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
01-3110-8-0000-0000-9791	3110	9791	-26,981.70
01-3110-9-0000-0000-9791	3110	9791	1,820.10
Explanation: The District no resource balances zero out.	longer offers	direct Migrant	services. The

#### GENERAL LEDGER CHECKS

#### SUPPLEMENTAL CHECKS

# EXPORT CHECKS

Checks Completed.

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15-73908-0000000

#### Second 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
			4 001 700 00
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: The District no	longer offers	direct Migrant	services. The
resource balances zero out.	-		
1000a100 zaiamoos 1111 1111			
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
01-3110-8-0000-0000-9791	3110	9791	-26,981.70
01-3110-9-0000-0000-9791	3110	9791	1,820.10
Explanation: The District no		direct Migrant	services. The
resource balances zero out.	1011901 011010		
Teponice parances zero ouc.			

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

Checks Completed.