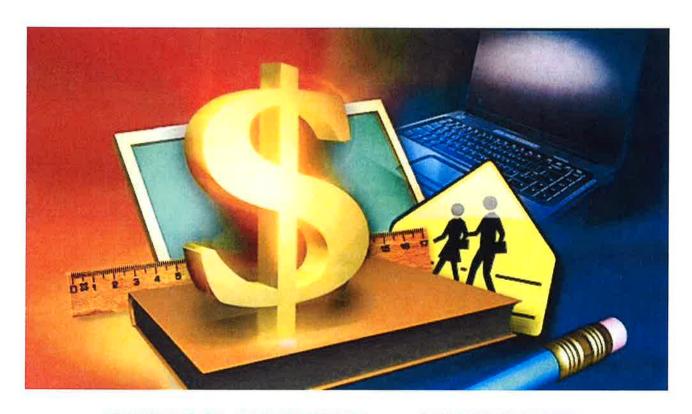
MCFARLAND UNIFIED SCHOOL DISTRICT

2017 - 2018 UNAUDITED ACTUALS



PEOPLE, PASSION and PURPOSE

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

S. Aaron Resendez Superintendent Designee

Ambelina Garcia Duran Deputy Superintendent/CBO

MCFARLAND UNIFIED SCHOOL DISTRICT 2016-17 UNAUDITED ACTUALS

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UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. with Education Code Section 1010 and is hereby approached the school district pursuant to Education Code Section 4 Signey: Clerk/Secretary of the Governing Board (Original signature required)	oved and filed by the governing board of
To the Superintendent of Public Instruction:	
2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. by the County Superintendent of Schools pursuant to Ed	
Signed:	Date:
Signed: County Superintendent/Designee (Original signature required)	Date:
County Superintendent/Designee	
County Superintendent/Designee (Original signature required)	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual repor	ts, please contact:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual repor For County Office of Education:	ts, please contact: For School District:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual repor For County Office of Education: Pricill Quinn	ts, please contact: For School District: Ambelina Garcia Duran
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual repor For County Office of Education: Pricill Quinn Name Interim Assistant Superintendent Title	ts, please contact: For School District: Ambelina Garcia Duran Name Deputy Superintendent/CBO Title
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual repor For County Office of Education: Pricill Quinn Name Interim Assistant Superintendent Title 661-636-4680	ts, please contact: For School District: Ambelina Garcia Duran Name Deputy Superintendent/CBO Title 661-792-3081
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual repor For County Office of Education: Pricill Quinn Name Interim Assistant Superintendent Title 661-636-4680 Telephone	ts, please contact: For School District: Ambelina Garcia Duran Name Deputy Superintendent/CBO Title 661-792-3081 Telephone
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual repor For County Office of Education: Pricill Quinn Name Interim Assistant Superintendent Title 661-636-4680	ts, please contact: For School District: Ambelina Garcia Duran Name Deputy Superintendent/CBO Title 661-792-3081

Mcfarland Unified Kern County

Unaudited Actuals FINANCIAL REPORTS 2017-18 Unaudited Actuals Summary of Unaudited Actual Data Submission

15 73908 0000000 Form CA

Printed: 9/6/2018 10:28 AM

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.54%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
- 1	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
Lowiez	If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
1	mod Bollotolisy volume and a second s	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of	
	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$32,395,654.15
	Appropriations Subject to Limit	\$32,395,654.15
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
	Limit pursuant to develument double destroit for and the same and the	
ICR	Preliminary Proposed Indirect Cost Rate	7.78%
	Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	

	2017-	18 Unaudited	Actuals	2	018-19 Budge	et
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
Total District Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (includes Necessary Small School						
ADA)	3,386.57	3,386.57	3,386.57	3,386.57	3,386.57	3,386.57
2. Total Basic Aid Choice/Court Ordered	0,000.01	0,000.01	0,000.01			
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI				l I		
and Extended Year, and Community Day	1					
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &	1					
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	3,386.57	3,386.57	3,386.57	3,386.57	3,386.57	3,386.57
5. District Funded County Program ADA						
a. County Community Schools	12.30	12.30	12.30	12.30	12.30	12.30
b₄ Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	12.30	12.30	12.30	12.30	12.30	12.30
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	3,398.87	3,398.87	3,398.87	3,398.87	3,398.87	3,398.87
7. Adults in Correctional Facilities						
8. Charter School ADA				5		
(Enter Charter School ADA using			THE RESTOR			
Tab C. Charter School ADA)		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	75.7007.511	OF THE PROPERTY AND IS	OF STREET	NORTH THE REST

			2017-	18 Unaudited Actua	ls		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES	A								
1) LCFF Sources		8010-8099	36,680,952,00	0.00	36,680,952.00	39,129,917.00	0.00	39,129,917.00	6.79
2) Federal Revenue		8100-8299	117,296,68	2,540,918.14	2,658,214.82	0.00	2,957,743.00	2,957,743.00	11.39
3) Other State Revenue		8300-8599	1,195,754.73	1,784,408.42	2,980,163.15	1,220,829.00	2,849,455.00	4,070,284.00	36.69
4) Other Local Revenue		8600-8799	401,629,37	1,863,386,73	2,265,016.10	0.00	160,000.00	160,000.00	-92.9%
5) TOTAL, REVENUES			38,395,632.78	6,188,713.29	44,584,346,07	40,350,746.00	5,967,198.00	46,317,944.00	3.99
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		17,545,708.64	4,103,158.40	21,648,867,04	22,559,972.21	4,142,576,55	26,702,548.76	23,3%
Instruction - Related Services	2000-2999		4,710,992.27	411,088.78	5,122,081.05	4,944,763.72	446,356.42	5,391,120,14	5.3%
3) Pupil Services	3000-3999		1,606,020,68	872,072.76	2,478,093,44	1,744,635,24	1,211,665.90	2,956,301,14	19,39
4) Ancillary Services	4000-4999		712,902.92	0.00	712,902.92	828,231.74	0,00	828,231.74	16,29
5) Community Services	5000-5999		95,589,88	151,414.79	247,004.67	91,124.14	159,939.09	251,063.23	1,69
6) Enterprise	6000-6999		0.00	0.00	0,00	0.00	0.00	0.00	0.09
7) General Administration	7000-7999		2,316,603.74	280,465.15	2,597,068.89	2,336,132,31	216,782.14	2,552,914.45	-1.79
8) Plant Services	8000-8999		6,188,332.52	1,496,332.61	7,684,665,13	6,282,691,43	1,631,222.22	7,913,913,65	3,09
9) Other Outgo	9000-9999	Except 7600-7699	44,980.00	1,233,904.93	1,278,884.93	56,000.00	1,308,231,92	1,364,231.92	6.79
10) TOTAL, EXPENDITURES			33,221,130,65	8,548,437.42	41,769,568.07	38,843,550.79	9,116,774.24	47,960,325.03	14.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - I	B10)		5,174,502.13	(2,359,724.13)	2,814,778.00	1,507,195.21	(3,149,576.24)	(1,642,381.03)	-158.39
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0,00	0,00	0.00	0.00	0.0
b) Transfers Out		7600-7629	5,001,536,37	0.00	5,001,536.37	500,000.00	0,00	500,000.00	-90.0
Other Sources/Uses a) Sources		8930-8979	0.00	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	0,00	0,0
3) Contributions		8980-8999	(2,411,641.69)	2,411,641,69	0.00	(3,139,118.22)	3,139,118.22	0.00	0,0
4) TOTAL, OTHER FINANCING SOURCES.	/USES		(7,413,178,06)	2,411,641.69	(5,001,536,37)	(3,639,118.22)	3 139 118 22	(500,000.00)	-90.0

			2017-	18 Unaudited Actu	als		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,238,675.93)	51,917.56	(2,186,758.37)	(2,131,923.01)	(10,458.02)	(2,142,381.03)	-2.0%
F. FUND BALANCE, RESERVES			1						
Beginning Fund Balance a) As of July 1 - Unaudited		9791	15,440,999,91	329,682.99	15,770,682,90	13,202,323.98	381,600.55	13,583,924.53	-13,9%
b) Audit Adjustments		9793	0,00	0.00	0,00	0.00	0,00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,440,999.91	329,682,99	15,770,682.90	13,202,323.98	381,600.55	13,583,924.53	-13.9%
d) Other Restatements		9795	0.00	0,00	0,00	0.00	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0,00	15,440,999,91	329,682,99	15,770,682,90	13,202,323,98	381,600,55	13,583,924,53	-13,9%
			13.202,323.98	381,600,55	13,583,924.53	11,070,400.97	371,142.53	11,441,543.50	-15.8%
2) Ending Balance, June 30 (E + F1e)			10,202,020,00						
Components of Ending Fund Balance a) Nonspendable		9711	15.000.00	0.00	15.000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Stores			650.00	0.00	650.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713		0.00	0.00	0.00	0.00	0.00	0.09
All Others		9719	0,00		381,600,55	0.00	371,142.53	371,142 53	-2.79
b) Restricted		9740	0,00	381,600.55	361,600.33	0.00	0.1,712,00		
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Stabilization Arrangements		9760	0.00	0.00	0.00	0,00	0.00	0.00	0.09
Other Commitments (by Resource/Object)		3700	0.00						
d) Assigned		9780	382,575,35	0.00	382,575,35	505,413.35	0.00	505,413.35	32,19
Other Assignments (by Resource/Object) Reserved for instructional supplies and	1100	9780	382,575.35	0,00	382,575.35				
Reserved for instructional supplies and Reserved for instructional materials and		9780				505,413.35		505,413,35	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,804,098.63	0.00	12,804,098.63	10,564,987.62	0.00	10,564,987.62	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.09

			2017-	18 Unaudited Actua	8		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	36,680,952,00	0,00	36,680,952.00	39,129,917.00	0,00	39,129,917.00	6.79
2) Federal Revenue		8100-8299	117,296.68	2,540,918.14	2,658,214,82	0.00	2,957,743.00	2,957,743.00	11.39
3) Other State Revenue		8300-8599	1,195,754,73	1,784,408.42	2,980,163,15	1,220,829.00	2,849,455.00	4,070,284.00	36.69
4) Other Local Revenue		8600-8799	401,629.37	1,863,386.73	2,265,016,10	0.00	160,000 00	160,000.00	-92.99
5) TOTAL, REVENUES			38,395,632.78	6,188,713.29	44,584,346.07	40,350,746.00	5,967,198.00	46,317,944.00	3.99
B, EXPENDITURES									
1) Certificated Salaries		1000-1999	14,164,108.13	1,854,632.04	16,018,740.17	14,637,146,88	2,187,006.83	16,824,153.71	5.0%
Classified Salaries		2000-2999	3,494,002.13	1,724,435.06	5,218,437.19	3,790,385,44	1,637,908.14	5,428,293.58	4.09
3) Employee Benefits		3000-3999	7,591,183.89	1,535,657.67	9,126,841.56	8,980,665.63	1,737,434,17	10,718,099.80	17.49
4) Books and Supplies		4000-4999	1,729,342.18	702,639,10	2,431,981.28	4,160,801.00	719,768,81	4,880,569,81	100.79
5) Services and Other Operating Expenditures		5000-5999	3,161,602.88	879,191.68	4,040,794.56	4,341,096.48	937,097.06	5,278,193,54	30.69
6) Capital Outlay		6000-6999	3,433,421.11	338,432,72	3,771,853.83	3,213,253.50	372,545.17	3,585,798.67	-4.99
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	39,330.00	1,233,904,93	1,273,234.93	50,000,00	1,308,231,92	1,358,231,92	6.79
8) Other Oulgo - Transfers of Indirect Costs		7300-7399	(391,859.67)	279,544,22	(112,315.45)	(329,798,14)	216,782,14	(113,016.00)	0.69
9) TOTAL, EXPENDITURES			33,221,130.65	8,548,437,42	41,769,568.07	38,843,550.79	9,116,774.24	47,960,325.03	14.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,174,502.13	(2,359,724,13)	2,814,778.00	1,507,195,21	(3,149,576,24)	(1,642,381.03	-158.31
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0,00	0.00	0,00	0.0
a) Transfers In b) Transfers Out		7600-7629	5,001,536.37	0.00	5,001,536.37	500,000.00	0.00	500,000.00	-90.0
2) Other Sources/Uses		0000 0070	0.00	0.00	0.00	0.00	0.00	0.00	0.0
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699		2,411,641,69	0.00	(3,139,118.22)	3,139,118.22	0.00	0.0
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USE		8980-8999	(2,411,641.69)	2,411,641,69	(5,001,536.37)	(3,639,118.22)	3,139,118.22	(500,000.00	-90.0

			2017	-18 Unaudited Actu	ais		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,238,675.93)	51,917.56	(2,186,758,37)	(2,131,923,01)	(10,458.02)	(2,142,381.03)	-2,0%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance a) As of July 1 - Unaudited		9791	15,440,999.91	329,682.99	15,770,682.90	13,202,323.98	381,600.55	13,583,924.53	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0,00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			15,440,999.91	329,682.99	15,770,682.90	13,202,323.98	381,600,55	13,583,924,53	-13.99
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			15,440,999.91	329,682.99	15,770,682.90	13,202,323.98	381,600.55	13,583,924.53	-13.9
2) Ending Balance, June 30 (E + F1e)			13,202,323.98	381,600.55	13,583,924.53	11,070,400.97	371,142.53	11,441,543.50	-15.8
Components of Ending Fund Balance a) Nonspendable		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Stores		9712	650.00	0.00	650.00	0.00	0.00	0.00	-100.0
Prepaid Items			0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Others		9719	0.00	381,600,55	381,600,55	0.00	371,142.53	371,142,53	-2.7
b) Restricted c) Committed		9740				0.00	0.00	0.00	0.0
Stabilization Arrangements		9750	0.00	0.00			0.00	0.00	
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	1
d) Assigned								505.413.35	32.1
Other Assignments		9780	382,575.35	0,00	382,575.35 382,575.35	505,413,35	0.00	505,415.55	JZ, 1
Reserved for instructional supplies and in Reserved for instructional materials and		9780 9780	382,575.35		002,010.00	505,413.35		505, 413, 35	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,804,098 63	0.00	12,804,098.63	10,564,987.62	0.00	10,564,987.62	
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.00	0.00	0.00	0.00	0.0

% Diff Column C & F

			2017-	-18 Unaudited Actual	S		2018-19 Budget	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fun col. D + E (F)
G. ASSETS								
Cash a) in County Treasury		9110	14,546,687,16	(457,565,39)	14,089,121,77			
Fair Value Adjustment to Cash in County	Treasury	9111	0,00	0.00	0.00			
b) in Banks	•	9120	0.00	0.00	0.00			
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00			
d) with Fiscal Agent/Trustee		9135	0.00	0,00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0,00	0,00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	106,033,52	843,839,53	949,873.05			
4) Due from Grantor Government		9290	74,589,41	789,255.76	863,845,17			
5) Due from Other Funds		9310	13,164,06	0.00	13,164,06			
6) Stores		9320	0.00	0.00	0,00			
7) Prepaid Expenditures		9330	650.00	0.00	650.00			
8) Other Current Assets		9340	0.00	0,00	0.00			
9) TOTAL, ASSETS			14,756,124.15	1,175,529.90	15,931,654.05			
H. DEFERRED OUTFLOWS OF RESOURCES								
Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	1,538,686.02	386,061.48	1,924,747.50			
2) Due to Grantor Governments		9590	15,114.15	0,00	15,114.15			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	407,867.87	407,867.87			
6) TOTAL, LIABILITIES			1,553,800.17	793,929.35	2,347,729.52			
J. DEFERRED INFLOWS OF RESOURCES								
Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K, FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,202,323,98	381,600.55	13,583,924.53	5		

			2017-	18 Unaudited Actual	8		2018-19 Budget		
2	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Codes	(4)		(0)	(- <i>i</i>			
CFF SOURCES						ì			
Principal Apportionment State Aid - Current Year		8011	25,201,089,70	0.00	25,201,089.70	28,191,417,00	0,00	28,191,417.00	11.9
Education Protection Account State Aid - Curr	ent Year	8012	5,441,619.00	0.00	5,441,619.00	5,012,066,00	0.00	5,012,066.00	-7.99
Stale Aid - Prior Years		8019	(18,556,74)	0.00	(18,556,74)	0.00	0.00	0,00	-100,0
Tax Relief Subventions Homeowners' Exemptions		8021	47,756,52	0.00	47,758.52	46,977.00	0,00	46,977,00	-1,6
Timber Yield Tax		8022	0.00	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_00	0,0
County & District Taxes Secured Roll Taxes		8041	5,688,203.68	0.00	5,688,203.68	5,527,107.00	0.00	5,527,107_00	-2,8
Unsecured Roll Taxes		8042	504,192,41	0.00	504,192.41	491,834.00	0.00	491,834.00	-2,5
Prior Years' Taxes		8043	(19,673.87)	0.00	(19,673.87)	166,243.00	0,00	166,243.00	-945.0
Supplemental Taxes		8044	117,863.88	0,00	117,863,88	115,264.00	0.00	115,264.00	-2,2
Education Revenue Augmentation Fund (ERAF)		8045	(541,196.01)	0,00	(541,196.01)	(585,229.00)	0.00	(585,229.00)	8,1
Community Redevelopment Funds (SB 617/699/1992)		8047	262,057.07	0,00	262,057.07	164,238.00	0.00	164,238 00	-37.3
Penalties and Interest from Delinquent Taxes		8048	2,265.47	0.00	2,265.47	0.00	0.00	0.00	-100.0
Miscellaneous Funds (EC 41604) Royallies and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0,00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0_00	0,00	0.00	0.00	0,
Less: Non-LCFF									
(50%) Adjustment		8089	0,00	0,00	0.00	0.00	0,00	0,00	
Subtotal, LCFF Sources			36,685,621.11	0.00	36,685,621.11	39 129 917 00	0,00	39,129,917.00	6,7
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0,00	0.0
	0000	0001							
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0,00	0,00	0.00	1 ~
Transfers to Charter Schools in Lieu of Prope	erty Taxes	8096	(4,669.11)	0.00	(4,669.11)	0.00	0.00	0.00	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0,00	0.00	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0_00	0.00	0,00	0.00	1
TOTAL, LCFF SOURCES			36,680,952.00	0_00	36,680,952.00	39,129,917.00	0.00	39,129,917,00	6.
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.
Special Education Entitlement		8181	0.00	532,974.00	532,974.00	0.00	540,849.00	540,849.00	1.
Special Education Discretionary Grants		8182	0.00	64,616.85	64,616.85	0.00	64,617.00	64,617.00	0.
Child Nutrition Programs		8220	0.00	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	0.00	0.
Forest Reserve Funds		8260	0.00	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	0,00	0.
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0,00	0,
		8285	0.00	232,386.49	232,386.49	0.00	15,530.00	15,530.00	-93
Interagency Contracts Between LEAs		0200	0.00						
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00 1,478,871.36	0.00	0.00 1,625,768.00	0.00 1.625,768.00	
Title I, Part A, Basic	3010	8290		1,478,871.36	1,470,071.30		1,020,700.00		
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00 171,827.00	171,827.00	
Title II, Part A, Educator Quality	4035	8290		95,677,41	95,677.41		1/1,02/-00	111,021.00	1
Tille III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		10,608.00	10,608.00	

			2017-	18 Unaudited Actual	s		2018-19 Budget		-
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner					l.				
Program	4203	8290		11,066,90	11,066,90	-	147,467.00	147,467.00	1232 5
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0
Olther NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		250,729.00	250,729,00	Ne
Career and Technical	3500-3599	8290		41,342.96	41,342.96		45,348.00	45,348.00	9.7
Education			117,296.68	83,982.17	201,278.85	0.00	85,000.00	85,000.00	-57.8
All Other Federal Revenue	All Other	8290		2,540,918.14	2,658,214.82	0.00	2,957,743.00	2,957,743.00	11.3
TOTAL, FEDERAL REVENUE			117,296.68	2,340,910.14	2,030,214.02	0.00	2,007,1 10.00		
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement		****		0,00	0.00		0.00	0.00	0.0
Prior Years	6360	8319		0,00	0.00		0.00		
Special Education Master Plan Current Year	6500	8311		0.00	0.00		1,523,935.00	1,523,935.00	N
Prior Years	6500	8319		363,601.00	363,601.00		0.00	0.00	-100.
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0,00	0_00	0,00	0.00	0.00	0.
Mandated Costs Reimbursements		8550	624,939.00	0,00	624,939.00	704,407,00	0.00	704,407 00	12.
Lottery - Unrestricted and Instructional Materials		8560	554,892.73	213,385.83	768,278.56	516,422,00	169,784.00	686,206.00	-10.
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0,00	0,00	0.00	0.00	0,00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0,00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0,00	0.00	0.00	0,0
After School Education and Safety (ASES)	6010	8590		532,350.00	532,350.00		532,350,00	532,350.00	0
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0,00	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0,00	0,
California Clean Energy Jobs Act	6230	8590		129,794.31	129,794.31		0.00	0,00	-100
Career Technical Education Incentive Grant Program	6387	8590		216,506,68	216,506,68		260,997.00	260,997.00	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0,00	1
Specialized Secondary	7370	8590		0.00	0.00		0.00	0,00	
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.
Common Core State Standards Implementation	7405	8590		0.00	0,00		0.00	0.00	
All Other State Revenue	All Other	8590	15,923,00	328,770.60	344,693.60	0.00	362,389.00	362,389.00	1
TOTAL, OTHER STATE REVENUE			1,195,754.73	1,784,408.42	2,980,163.15	1,220,829.00	2,849,455.00	4,070,284.00	36.

			2017-	18 Unaudited Actual	s		2018-19 Budget		
escription	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Dif Colum C & F
THER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	C
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0,00	0
Supplemental Taxes		8618	0.00	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	0,00	
Olher		8622	0.00	0.00	0.00	0,00	0,00	0.00	_
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	48,323.17	0.00	48,323,17	0.00	0.00	0.00	-10
Penalties and Interest from		1			1				
Delinquent Non-LCFF Taxes		8629	0.00	0,00	0.00	0,00	0.00	0,00	
Sales of Favings and Controlling		8631	0.00	0.00	0.00	0.00	0.00	0,00	
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0,00	
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0,00	
Food Service Sales		8639	0.00	0.00	0.00	0.00	0,00	0,00	
All Other Sales		8650	1,610.00	0.00	1,610.00	0.00	0.00	0.00	-1
Leases and Rentals		8660	284,186.81	919.92	285,106.73	0.00	0.00	0.00	-1
nterest		0000	204,100.01	510.02	200,100,70				
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.00	0.00	0.00	0.00	_
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0,00	0.00	_
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	-
Interagency Services		8677	0,00	0.00	0.00	0.00	0.00	0.00	
Mitigation/Developer Fees		8681	0,00	0.00	0.00	0.00	0.00	0.00	
All Other Fees and Contracts		8689	53.36	0.00	53,36	0.00	0.00	0.00	-1
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0,00	0.00	0,00	0.00	0.00	0.00	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0,00	0.00	0.00	0.00	
All Other Local Revenue		8699	67,456.03	237,861.81	305,317.84	0.00	160,000.00	160,000.00	-
uilion		8710	0.00	0.00	0.00	0,00	0.00	0.00	-
II Olher Transfers In		8781-8783	0.00	0.00	0.00	0,00	0.00	0.00	-
ransfers of Apportionments Special Education SELPA Transfers							0.00	0.00	
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	
From County Offices	6500	8792		1,624,605.00	1,624,605.00		0.00	0.00	
From JPAs	6500	8793		0.00	0.00		0.00	0.00	Т
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	-
From County Offices	6360	8792		0.00	0.00		0.00	0.00	
From JPAs	6360	8793		0.00	0.00		0.00	0.00	
Other Transfers of Apportionments		8791	0.00	0.00	0.00	0.00	0.00	0.00	
From Districts or Charter Schools	All Other			0.00	0.00	0,00	0.00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	la .
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others TOTAL, OTHER LOCAL REVENUE		8799	401,629.37	1,863,386.73	2,265,016.10	0,00	160,000.00	160,000.00	-
									1

		2017	-18 Unaudited Actua	nis		2018-19 Budget		
Description Resource Cod	Object es Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
ERTIFICATED SALARIES								
		000000000000000000000000000000000000000		40 567 650 65	11,660,546.50	1,252,647,50	12.913.194.00	2.
Certificated Teachers' Salaries	1100	11,423,724.52	1,144,228.43	12,567,952.95	531,422.34	698,918.00	1,230,340.34	26
Certificated Pupil Support Salaries	1200	520,026.09	452,284.24	972,310.33		225,441.33	2,330,905.37	11
Certificated Supervisors' and Administrators' Salaries	1300	1,912,905.78	186,036,76	2,098,942.54	2,105,464.04	10,000.00	349,714.00	-7
Other Certificated Salaries	1900	307,451.74	72,082,61	379,534,35	339,714.00	2,187,006.83	16,824,153.71	
TOTAL, CERTIFICATED SALARIES		14,164,108.13	1,854,632,04	16,018,740.17	14,637,146.88	2,187,000.03	10,024,135.71	
LASSIFIED SALARIES	ł							
Classified Instructional Salaries	2100	55,010.00	682,233.99	737,243.99	82,879.00	624,683.54	707,562,54	-4
Classified Support Salaries	2200	874,928.44	620,000.50	1,494,928,94	1,029,723.84	588,753.37	1,618,477,21	
Classified Supervisors' and Administrators' Salaries	2300	541,224.83	87,101,51	628,326,34	532,857,48	83,694.71	616,552.19	-
Clerical, Technical and Office Salaries	2400	1,482,938.85	46,639.07	1,529,577,92	1,571,787.34	49,504.80	1,621,292.14	
Other Classified Salaries	2900	539,900.01	288,459.99	828,360.00	573,137.78	291,271,72	864,409.50	
TOTAL, CLASSIFIED SALARIES		3,494,002.13	1,724,435.06	5,218,437.19	3,790,385.44	1,637,908.14	5,428,293,58	
MPLOYEE BENEFITS		34.2						
							0.004.046.59	,
STR\$	3101-3102	1,972,426.41	258_853_39	2,231,279.80	2,335,565,39	356,051,19	2,691,616,58	2
PERS	3201-3202	540,859.02	245,399.31	786,258,33	688,331.19	283,563.83	971,895.02	2
DASDI/Medicare/Alternative	3301-3302	480,664.56	156,149.77	636,814,33	518,634.29	157,012.05	675,646,34	
Health and Welfare Benefits	3401-3402	4,020,037.15	821,505.10	4,841,542.25	4,277,354.61	871,307.47	5,148,662 08	-
Inemployment Insurance	3501-3502	12,727.95	1,765.93	14,493.88	9,213.83	1,912.61	11,126.44	-2
Vorkers' Compensation	3601-3602	258,774.97	51,984.17	310,759.14	325,614.71	67,587.02	393,201,73	2
DPEB, Allocated	3701-3702	305,693.83	0.00	305,693.83	375,499.61	0.00	375,499.61	2
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0,00	0.00	-
Other Employee Benefits	3901-3902	0.00	0.00	0.00	450,452,00	0,00	450,452,00	-
TOTAL, EMPLOYEE BENEFITS		7,591,183.89	1,535,657.67	9,126,841.56	8,980,665.63	1,737,434,17	10,718,099,80	1
OOKS AND SUPPLIES								
		000 707 47	205 042 92	434,681.00	1,139,000.00	4,500.00	1,143,500.00	16
Approved Textbooks and Core Curricula Materials	4100	228,737.17	205,943.83	·	182,050.00	15,000.00	197,050.00	i
Books and Other Reference Materials	4200	32,638,66	22,449,15	55,087.81 1,526,368.18	2,319,834.00	619,170,81	2,939,004.81	9
Materials and Supplies	4300	1,148,781,71	377,586,47	415.844.29	519,917.00	81,098.00	601,015.00	
Noncapitalized Equipment	4400	319, 184.64	96,659,65		0.00	0.00	0.00	
Food	4700	0 00	0.00	0.00	4,160,801.00	719,768.81	4,880,569.81	10
TOTAL, BOOKS AND SUPPLIES		1,729,342 18	702,639.10	2,431,981.28	4,160,601.00	7 19,700,01	17,000,000.01	"
ERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	0.00	0.00		0.00	0.00	
Travel and Conferences	5200	102,614,36	80,678.54	183,292.90	212,341.00	188,804.14	401,145,14	
Dues and Memberships	5300	15,045,70	400_00	15,445.70	18,500.00	400.00	18,900.00	1
insurance	5400 - 5450	189,507,45	7,175.00	196,682.45	226,854.84	7,175.00	234,029.84	<u> </u>
Operations and Housekeeping Services	5500	1,067,801.12	0.00	1,067,801,12	1,130,000.00	0.00	1,130,000.00	-
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	377,679.59	181,480.55	559,160,14	561,895.42	260,000,00	821,895,42	4
Transfers of Direct Costs	5710	(19,636.99)	19,636.99	0.00	(22,100.00)	22,100.00	0.00	
Transfers of Direct Costs - Interfund	5750	17,234.85	784_65	18,019.50	13,000.00	0.00	13,000.00	-2
Professional/Consulting Services and						450.047.00	2 557 072 4 4	
Operating Expenditures	5800	1,328,008.68	587 009 09	1,915,017-77		456,317.92	2,557,973.14	
Communications	5900	83,348.12	2,026.86	85,374.98	98,950.00	2,300.00	101,250.00	1
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,161,602,88	879,191.68	4,040,794.56	4,341,096,48	937,097.06	5,278,193,54	نط

			2017-	18 Unaudited Actual	s		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
							222		47.0
Land		6100	1,763,591.17	0.00	1,763,591.17	1,448,198.50	0.00	1,448,198.50	-17.9
Land Improvements		6170	1,002,225.51	0.00	1,002,225.51	275,000.00	140,199.00	415,199.00	-58,6
Buildings and Improvements of Buildings		6200	68,528.39	178,780.60	247,308.99	1,080,000,00	145,000.00	1,225,000.00	395,3
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0,00	0.00	0.00	0.00	0.00	0.00	0,0
Equipment		6400	395,939.54	140,410.54	536,350.08	80,000.00	87,346.17	167,346.17	-68
Equipment Replacement		6500	203,136,50	19,241,58	222,378.08	330,055,00	0.00	330,055.00	48,4
TOTAL, CAPITAL OUTLAY			3,433,421,11	338,432.72	3,771,853.83	3,213,253,50	372,545.17	3,585,798.67	-4.
OTHER OUTGO (excluding Transfers of Indir	ect Costs)								
Tuition Tuition for Instruction Under Interdistrict				1					
Atlendance Agreements		7110	0.00	0.00	0,00	0.00	0.00	0.00	0.0
State Special Schools		7130	0,00	0.00	0.00	0.00	0.00	0.00	0
Tultion, Excess Costs, and/or Deficit Payment Payments to Districts or Charter Schools	ts	7141	0.00	0,00	0.00	0,00	0.00	0,00	0
Payments to County Offices		7142	39,330.00	1,233,904.93	1,273,234.93	50,000.00	1,308,231.92	1,358,231.92	6
Payments to JPAs		7143	0.00	0,00	0.00	0.00	0.00	0,00	0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0,00	0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0
Special Education SELPA Transfers of Apport	tionments 6500	7221		0,00	0.00		0.00	0,00	0
To County Offices	6500	7222		0.00	0.00		0.00	0,00	
To JPAs	6500	7223		0.00	0,00		0.00	0.00	0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0,00		0,00	0.00	0
To County Offices	6360	7222		0.00	0.00		0,00	0,00	
To JPAs	6360	7223		0.00	0.00		0,00	0.00	
Other Transfers of Apportionments	All Other	7221-7223	0,00	0.00	0,00	0.00	0.00	0.00	1
All Other Transfers		7281-7283	0,00	0.00	0.00	0.00	0.00	0.00	1
All Other Transfers Out to All Others		7299	0.00	0.00	0,00	0.00	0.00	0.00	(
Debt Service Debt Service - Interest		7438	0.00	0.00	0,00	0.00	0.00	0.00	d
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		39,330,00	1,233,904.93	1,273,234,93	50,000.00	1,308,231.92	1,358,231,92	
THER OUTGO - TRANSFERS OF INDIRECT									
Transfers of Indirect Costs		7310	(279,544.22)	279,544.22	0,00	(216,782.14)	216,782.14	0.00	
Transfers of Indirect Costs - Interfund		7350	(112,315.45)	0.00	(112,315.45)	(113,016.00)	0.00	(113,016.00	
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS		(391,859.67)	279,544.22	(112,315,45)	(329,798.14)	216,782,14	(113,016.00) (
TOTAL EXPENDITURES			33,221,130.65	8,548,437.42	41,769,568.07	38,843,550.79	9,116,774.24	47,960,325.03	14

			2017	-18 Unaudited Actual	S		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NTERFUND TRANSFERS	1,000,0100 00,000	55255	""	ί-,	,	, .			
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0,00	0.00	0.00	0.0
From: Bond Interest and			2.20	0.00	0.00	0.00	0.00	0.00	0.0
Redemption Fund		8914	0.00	0.00	0.00	0,00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0,00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,536.37	0,00	1,536.37	0.00	0.00	0.00	-100.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/				2.0-	2.00	0.00	0.00	0.00	0.0
County School Facilities Fund		7613	0.00	0.00	0.00	0.00		0,00	0.0
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	500,000.00	-90.0
Other Authorized Interfund Transfers Out		7619	5,000,000.00	0.00	5,000,000.00	500,000.00	0.00	500,000.00	-90.0
(b) TOTAL, INTERFUND TRANSFERS OUT			5,001,536.37	0.00	5,001,536,37	500,000.00	0.00	500,000 00	-90.0
OTHER SOURCES/USES									
SOURCES									
State Apportionments								0.00	
Emergency Apportionments		8931	0.00	0,00	0.00	0.00	0.00	0,00	0.0
Proceeds							1		
Proceeds from Sale/Lease-		8953	0.00	0,00	0.00	0.00	0.00	0.00	0.0
Purchase of Land/Buildings Other Sources		0955	0,00	0,00	0.00				
Transfers from Funds of					et .				
Lapsed/Reorganized LEAs		8965	0,00	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds									
Proceeds from Certificates		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0
of Participation Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES		5075	0.00	0.00	0.00	0.00	0.00	0.00	0.0
100 HIELES SW -00-00-00-00-00-00-00-00-00-00-00-00-00									
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,411,641.69)	2,411,641.69	0.00	(3,139,118.22)	3,139,118.22	0,00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0,0
(e) TOTAL, CONTRIBUTIONS		2300	(2,411,641.69)	2,411,641.69	0.00	(3,139,118.22)	3,139,118.22	0.00	0.0
			1,						
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,413,178.06)	2,411,641-69	(5,001,536.37)	(3,639,118.22)	3,139,118.22	(500,000.00)	-90.0

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	19,052.16	8,594.14
6230	California Clean Energy Jobs Act	129,794.31	129,794.31
6512	Special Ed: Mental Health Services	3,149.48	3,149.48
7085	Learning Communities for School Success Program	94,258.80	94,258.80
7338	College Readiness Block Grant	42,974.75	42,974.75
9010	Other Restricted Local	92,371.05	92,371.05
Total Restric	cted Balance	381,600.55	371,142.53

Donat Kana	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Description	Function Codes	Object Godes	Onaddied Astadio		
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	296,147.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,581.46	0.00	-100.0%
5) TOTAL, REVENUES			302,728.46	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		237,106.44	45,470.90	-80.8%
,	2000-2999		58,833.89	24,635.91	-58.1%
2) Instruction - Related Services	3000-3999		10,198.90	10,815.74	6.0%
3) Pupil Services	4000-4999		0.00	0.00	0.0%
4) Ancillary Services	5000-5999		0.00	0.00	0.0%
5) Community Services	6000-6999		0.00	0.00	0.0%
6) Enterprise	7000-7999		0.00	0.00	0.0%
7) General Administration			33,577.00	0.00	-100.0%
8) Plant Services	8000-8999	Except 7600-7699	0.00	0.00	0.0%
9) Other Outgo	9000-9999	7000-7099	339,716.23	80,922.55	-76.2%
10) TOTAL, EXPENDITURES			339,710.23	00,022.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,987.77)	(80,922.55)	118.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				0.00	0.0%
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0,0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,987.77)	(80,922,55)	118.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	396,349.34	359,361.57	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,349.34	359,361.57	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,349.34	359,361.57	-9.3%
2) Ending Balance, June 30 (E + F1e)			359,361.57	278,439.02	-22.5%
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash			0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713		0.00	0.0%
All Others		9719	0.00		
b) Restricted		9740	359,361.57	278,439.02	-22.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0-0%

	_ 80	210 120 V	2017-18	2018-19	Percent Difference
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Dillerence
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	296,147.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,581.46	0,00	-100,0%
5) TOTAL, REVENUES			302,728.46	0.00	-100.0%
B. EXPENDITURES					
Certificated Salaries		1000-1999	33,031.95	45,129.00	36.6%
2) Classified Salaries		2000-2999	25,669.69	19,640_10	-23.5%
3) Employee Benefits		3000-3999	19,805,11	16,153.45	-18.4%
4) Books and Supplies		4000-4999	170,084.97	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	57,547.51	0.00	-100.0%
6) Capital Outlay		6000-6999	33,577.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			339,716.23	80,922,55	-76.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		Þ	(36,987,77)	(80,922.55)	118.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0,0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,987.77)	(80,922.55)	118.8%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	396,349,34	359,361.57	-9_3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,349,34	359,361,57	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,349.34	359,361.57	-9.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			359,361,57	278,439.02	-22,5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0,00	0.00	0.0%
Prepaid Items		9713	0.00	0,00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	359,361.57	278,439.02	-22.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	461,591.09		
a) in County Treasury		9111	0.00		
Fair Value Adjustment to Cash in County Treation	asury				
b) in Banks		9120	0,00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0,00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,044,91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
			463,636.00		
9) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES					
		9490	0.00		
Deferred Outflows of Resources		9430	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			The Day		
1) Accounts Payable		9500	104,274.43		
2) Due to Grantor Governments		9590	0,00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			104,274.43		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			359,361.57		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0,00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	296,147.00	0,00	-100-0%
All Other State Revenue	All Other	8590	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			296,147.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,581,46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0,00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	0.0%
Tuition		8710	0,00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			6,581.46	0.00	-100.0%
TOTAL, REVENUES			302,728.46	0.00	-100.09

			2017-18	2018-19	Percent Difference
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,070,24	38,036.00	371.3%
Certificated Pupil Support Salaries		1200	6,906.79	7,093,00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	18,054.92	0,00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,031.95	45,129.00	36.6%
CLASSIFIED SALARIES					
			-		0.00/
Classified Instructional Salaries		2100	0,00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0,0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0,00	0.0%
Clerical, Technical and Office Salaries		2400	25,669.69	19,640.10	-23.5%
Other Classified Salaries		2900	0,00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,669.69	19,640.10	-23,5%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,769.93	6,192.26	64.3%
PERS		3201-3202	4,869,28	4,417.62	-9.3%
OASDI/Medicare/Alternative		3301-3302	2,868.34	2,596.61	-9.5%
Health and Welfare Benefits		3401-3402	7,409.00	1,770.10	-76,19
Unemployment Insurance		3501-3502	29.24	32.39	10.89
Workers' Compensation		3601-3602	859.32	1,144.47	33.29
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0,00	0.09
TOTAL, EMPLOYEE BENEFITS			19,805.11	16,153.45	-18,49
BOOKS AND SUPPLIES					
				0.00	0.09
Approved Textbooks and Core Curricula Materials		4100	0,00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0,00	
Materials and Supplies		4300	83,318.71	0.00	-100.09
Noncapitalized Equipment		4400	86,766.26	0,00	-100.0°
TOTAL, BOOKS AND SUPPLIES			170,084.97	0.00	

Description Resou	ırce Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0,00	0.00	0.0%
Dues and Memberships		5300	0,00	0,00	0,0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,588.26	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,959.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	s		57,547.51	0.00	-100.09
CAPITAL OUTLAY					
Land		6100	0,00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	33,577.00	0.00	-100.09
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			33,577.00	0,00	-100,09
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	0.09
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0,00	0.00
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0,09
To County Offices		7212	0.00	0.00	0,09
To JPAs		7213	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0,0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0.00	0.0

Description Resource	o Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Description Resource	e Codes	Object Codes	Olladdica Actable	Budgot	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.09
TOTAL, EXPENDITURES			339,716.23	80,922.55	-76.29

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0,00	- 0.0%
		7619	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7010	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0,00	0.00	5,070
OTTER SOURCES/0323					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0,00	0,0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from		7651	0,00	0.00	0.0%
Lapsed/Reorganized LEAs			0.00	0.00	0.0%
All Other Financing Uses		7699		0.00	0.0%
(d) TOTAL, USES			0.00	0.00	10.070
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Mcfarland Unified Kern County

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 11

		2017-18	2018-19	
Resource	Description	Unaudited Actuals	Budget	
6391	Adult Education Block Grant Program	359,361.57	278,439.02	
Total. Restr	icted Balance	359,361.57	278,439.02	

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0,0%
4) Other Local Revenue		8600-8799	153,98	0.00	-100.0%
5) TOTAL, REVENUES			153.98	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0,00	0.0%
3) Pupil Services	3000-3999		0,00	0,00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	30,654.00	0,00	-100.0%
10) TOTAL, EXPENDITURES			30,654.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,500.02)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,536.37	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,536.37	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,963.65)	0,00	-100,0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,040,36	76.71	-99,7%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,040.36	76.71	-99.7%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,040.36	76,71	-99.7%
2) Ending Balance, June 30 (E + F1e)			76.71	76,71	0.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0,00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	76.71	76.71	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				4-16	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153.98	0,00	-100.0%
5) TOTAL, REVENUES			153,98	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0,00	0,00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	30,654.00	0.00	-100.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			30,654.00	0,00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,500.02)	0.00	
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,536,37	0.00	-100.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			1,536.37	0.00	-100.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,963,65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,040.36	76.71	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,040.36	76.71	-99.7%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,040.36	76,71	-99.7%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			76.71	76.71	0.0%
a) Nonspendable					0.004
Revolving Cash		9711	0.00	0,00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	76.71	76.71	0.0%
, — — — — — — — — — — — — — — — — — — —					
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9109	Ų,00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	76.39		
a) in County Treasury					
Fair Value Adjustment to Cash in County Treasury	1	9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0,00		
2) Investments		9150	0,00		
3) Accounts Receivable		9200	0.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			76.71		
I. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
		9590	0.00		
2) Due to Grantor Governments		9610	0.00		
3) Due to Other Funds		9640	0.00		
4) Current Loans			0.00		
5) Unearned Revenue		9650	0,00		
6) TOTAL, LIABILITIES			0.00		
I. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			76.71		

	n	Obiest Cadas	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Description	Resource Codes	Object Codes	Diladdited Actuals	Buuget	Billotter
FEDERAL REVENUE			0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0,00		
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0,00	0,0%
TOTAL, FEDERAL REVENUE			0.00	0,00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	153.98	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0_00	0.00	0,0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			153.98	0.00	-100.0%
TOTAL, REVENUES			153.98	0.00	-100.0%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0,00	0.0%
Certificated Pupil Support Salaries		1200	0,00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0,00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0,0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0,00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0,00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0,00	0.0%
Other Classified Salaries		2900	0.00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES			0,00	0,00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0,00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0,0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0,0%
Unemployment insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0,0%
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0,00	0.00	0.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0,0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0,00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
Food		4700	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00

Description Resou	rce Codes Object Co	2017-18 les Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.0	0_00	0.0%
Travel and Conferences	5200	0.0	0_00	0.0%
Dues and Memberships	5300	0.0	0.00	0,0%
Insurance	5400-545	0.0	0.00	0.0%
Operations and Housekeeping Services	5500	0.0	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.0	0.00	0.0%
Transfers of Direct Costs	5710	0.0	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.0	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.0	0.00	0,0%
Communications	5900	0.0	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3	0.0	0_00	0.0%
CAPITAL OUTLAY				
Land	6100	0.0	0,00	0.0%
Land Improvements	6170	0.0	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.0	0.00	0,0%
Equipment	6400	0.0	0.00	0.09
Equipment Replacement	6500	0.0	0,00	0.0%
TOTAL, CAPITAL OUTLAY		0.0	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	30,654.0	0.00	-100.0%
Debt Service				
Debt Service - Interest	7438	0.0	0.00	0.0%
Other Debt Service - Principal	7439	0.0	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		30,654.0	00.00	-100.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	0,0	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.0	0.00	0.09
OTAL, EXPENDITURES		30,654.0	0.00	-100.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,536.37	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,536.37	0,00	-100.0%
INTERFUND TRANSFERS OUT			-	6	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER EMANGING COURSES/USES					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,536.37	0.00	-100.0%

Mcfarland Unified Kern County

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	76.71	76.71
Total Restr	ricted Balance	76.71	76.71

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,200,065.40	1,970,000.00	-10.5%
3) Other State Revenue		8300-8599	184,632.80	146,500.00	-20.7%
4) Other Local Revenue		8600-8799	49,952.06	33,000.00	-33.9%
5) TOTAL, REVENUES			2,434,650.26	2,149,500.00	-11.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,131,332.31	2,099,028.21	-1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0,00	0.00	0.0%
7) General Administration	7000-7999		112,315,45	113,016.00	0.6%
8) Plant Services	8000-8999		8,010.28	10,000.00	24.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,251,658.04	2,222,044.21	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			182,992.22	(72,544.21)	-139.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			182,992.22	(72,544.21)	-139.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,390.20	657,382,42	38,6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,390.20	657,382.42	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,390.20	657,382.42	38.6%
2) Ending Balance, June 30 (E + F1e)			657,382.42	584,838.21	-11.0%
Components of Ending Fund Balance a) Nonspendable	e e			0.00	-100.0%
Revolving Cash		9711	2,500.00	0.00	
Stores		9712	51,777.52	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	603,104.90	584,838.21	-3.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0:0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		011-10-1	2017-18	2018-19 Budget	Percent Difference
Description	Resource Codes	Object Codes	Unaudited Actuals	Budger	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	2,200,065,40	1,970,000.00	-10.5%
3) Other State Revenue		8300-8599	184,632,80	146,500.00	-20.7%
4) Other Local Revenue		8600-8799	49,952.06	33,000.00	-33.9%
5) TOTAL, REVENUES			2,434,650.26	2,149,500.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	774,081.56	753,593.23	-2.6%
3) Employee Benefits		3000-3999	362,031,48	435,434.98	20.3%
4) Books and Supplies		4000-4999	926,089.31	802,500.00	-13,3%
5) Services and Other Operating Expenditures		5000-5999	77,140.24	97,500.00	26.4%
6) Capital Outlay		6000-6999	0.00	20,000.00	Nev
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	112,315.45	113,016.00	0.69
9) TOTAL, EXPENDITURES			2,251,658.04	2,222,044.21	-1.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			182,992.22	(72,544.21)	-139.69
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0,00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			182,992.22	(72,544.21)	-139,6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	474,390,20	657,382.42	38,6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,390.20	657,382.42	38_6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,390.20	657,382.42	38,6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			657,382.42	584,838.21	-11.0%
a) Nonspendable Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	51,777.52	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	603,104.90	584,838.21	-3.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0,00	0.00	0.0%
d) Assigned Other Assignments		9780	0,00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	110,574.44		
		9111	0.00		
Fair Value Adjustment to Cash in County Treasury			0.00		
b) in Banks		9120			
c) in Revolving Cash Account		9130	2,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0,00		
2) Investments		9150	0,00		
3) Accounts Receivable		9200	25,675.32		
4) Due from Grantor Government		9290	524,345.74		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	51,777.52		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
			714,873.02		
9) TOTAL, ASSETS					
1, DEFERRED OUTFLOWS OF RESOURCES		0.400	0.00		
1) Deferred Outflows of Resources		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	44,326.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,164.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			57,490.60		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K, FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			657,382.42		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,200,065.40	1,970,000.00	-10.5%
Donated Food Commodities		8221	0,00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		_	2,200,065.40	1,970,000.00	-10.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	184,632.80	146,500.00	-20.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			184,632.80	146,500.00	-20.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.0%
Food Service Sales		8634	43,713.54	32,000,00	-26.8%
Leases and Rentals		8650	0.00	0,00	0.0%
Interest		8660	6,238.52	1,000.00	-84.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0,00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,952.06	33,000.00	-33.9%
TOTAL, REVENUES			2,434,650.26	2,149,500.00	-11.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0,00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					,
Classified Support Salaries		2200	632,233.40	608,405.55	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	91,596.96	92,119.84	0.6%
Clerical, Technical and Office Salaries		2400	50,251.20	53,067.84	5,6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			774,081.56	753,593,23	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0,00	0.00	0.0%
PERS		3201-3202	82,539.38	139,224,57	68.7%
OASDI/Medicare/Alternative		3301-3302	53,066.32	62,117.04	17.1%
Health and Welfare Benefits		3401-3402	214,703.84	219,267.17	2.1%
Unemployment Insurance		3501-3502	384.95	408.02	6.0%
Workers' Compensation		3601-3602	11,336.99	14,418.18	27.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	2		362,031.48	435,434.98	20.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	95,173,97	100,000.00	5.1%
Noncapitalized Equipment		4400	999.63	2,500.00	150.1%
Food		4700	829,915,71	700,000.00	-15.7%
TOTAL, BOOKS AND SUPPLIES			926,089.31	802,500.00	-13.3%

					D
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0,00	0,00	0.0%
Travel and Conferences		5200	357,00	2,500.00	600.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,010,28	10,000.00	24.8%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts	5600	9,966.58	25,000.00	150.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,019.50)	(13,000.00)	-27.9%
Professional/Consulting Services and Operating Expenditures		5800	75,007.48	70,000.00	-6,7%
Communications		5900	1,818.40	3,000.00	65,0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		77,140.24	97,500.00	26.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0,0%
Equipment		6400	0.00	10,000.00	New
Equipment Replacement		6500	0.00	10,000.00	New
TOTAL, CAPITAL OUTLAY			0.00	20,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				ns	
Transfers of Indirect Costs - Interfund		7350	112,315.45	113,016.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		112,315,45	113,016.00	0,6%
TOTAL, EXPENDITURES			2,251,658.04	2,222,044.21	-1.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0,0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0,00	0,0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0,0%
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0,0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0,00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0,00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES				0.00	0.09

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Mcfarland Unified Kern County 15 73908 0000000 Form 13

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	603,104.90	584,838.21
Total, Restr	icted Balance	603,104.90	584,838.21

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0,0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,581.79	8,000.00	-45.1%
5) TOTAL, REVENUES			14,581.79	8,000.00	-45.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0,00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,581.79	8,000.00	-45,1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	17		514,581.79	508,000.00	-1.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	947,320.81	1,461,902.60	54.3%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			947,320.81	1,461,902.60	54.3%
d) Other Restatements		9795	0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			947,320.81	1,461,902.60	54.3%
2) Ending Balance, June 30 (E + F1e)			1,461,902.60	1,969,902.60	34.7%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0,00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,461,902.60	1,969,902.60	34.7%
Reserved for deferred maintenance projects	0000	9780	1,461,902.60		
Reserved for deferred maintenance projects	0000	9780		1,969,902.60	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0,0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,581.79	8,000.00	-45,1%
5) TOTAL, REVENUES			14,581.79	8,000,00	-45.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0,0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0,00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,581.79	8,000.00	-45,19
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	500,000.00	500,000.00	0.09
b) Transfers Out		7600-7629	0.00	0,00	0.00
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			514,581,79	508,000,00	-1.3%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	947,320.81	1,461,902.60	54.3%
		9793	0.00	0.00	0.0%
b) Audit Adjustments		9793			E4 20/
c) As of July 1 - Audited (F1a + F1b)			947,320.81	1,461,902.60	54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			947,320.81	1,461,902.60	54.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,461,902.60	1,969,902.60	34.7%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
•		9712	0.00	0.00	0.0%
Stores					0.0%
Prepaid Items		9713	0.00	0.00	
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0,00	0.00	0.0%
c) Committed		0750	0.00	0.00	0.09
Stabilization Arrangements		9750			
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1,461,902.60	1,969,902.60	34.7%
Reserved for deferred maintenance projects	0000	9780	1,461,902.60		
Reserved for deferred maintenance projects	0000	9780		1,969,902.60	
e) Unassigned/Unappropriated		9789	0.00	0.00	0.09
Reserve for Economic Uncertainties		9799	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	1,457,325.39		
a) in County Treasury		9111	0.00		
Fair Value Adjustment to Cash in County Treasury					
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0,00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,577,21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,461,902.60		
I. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
,		9650	0.00		
5) Unearned Revenue		V	0.00		
6) TOTAL, LIABILITIES			3,60		
I. DEFERRED INFLOWS OF RESOURCES		0000	0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	711		0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,461,902.60		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers				1	
LCFF Transfers - Current Year		8091	0_00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0,0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,581.79	8,000,00	-45.1%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0,00	0.0%
Other Local Revenue			,		
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,581,79	8,000.00	-45.1%
TOTAL, REVENUES			14,581.79	8,000.00	-45.1%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0,00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS			=		
STRS		3101-3102	0.00	0,00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0,0%
Health and Welfare Benefits		3401-3402	0_00	0,00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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Description F	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0,00	0.0%
Travel and Conferences		5200	0,00	0.00	0,0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	0.00	0,00	0,0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0_0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0,00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS	Trobuilde du de				
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000,00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0,00	0.09
CONTRIBUTIONS					
		8980	0.00	0.00	0.0
Contributions from Unrestricted Revenues			0.00	0.00	0.0
Contributions from Restricted Revenues		8990		0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0

Mcfarland Unified Kern County

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restri	icted Balance	0.00	0.00

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,946.46	3,400.00	-42.8%
5) TOTAL, REVENUES			5,946.46	3,400.00	-42.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,946.46	3,400.00	-42.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

			2017-18	2018-19	Percent
Description	Function Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,946.46	3,400,00	-42.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	401,634.59	407,581.05	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			401,634.59	407,581.05	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			401,634.59	407,581.05	1.5%
2) Ending Balance, June 30 (E + F1e)			407,581.05	410,981.05	0.8%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted	~	9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	407,581.05	410,981.05	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
			3		
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,946.46	3,400.00	-42.8%
5) TOTAL, REVENUES			5,946,46	3,400.00	-42.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0,00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,946.46	3,400.00	-42.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0,00	0,00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0,00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,946.46	3,400.00	-42.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					4.50/
a) As of July 1 - Unaudited		9791	401,634,59	407,581.05	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			401,634.59	407,581.05	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			401,634.59	407,581.05	1.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			407,581.05	410,981.05	0.8%
a) Nonspendable		0744	0:00	0.00	0.0%
Revolving Cash		9711	0.00	0.00	
Stores		9712	0;00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed				0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.076
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0,00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	407,581.05	410,981.05	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	405,875,82		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,705.23		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		13	407,581.05		
I. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
Liabilities					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			407,581.05		

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			0047.40	2048 40	Percent
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,946.46	3,400.00	-42.8%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,946,46	3,400.00	-42.8%
TOTAL, RÉVENUES			5,946.46	3,400.00	-42.8%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0,00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Mcfarland Unified Kern County

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
		0.00	0.00
Total, Restr	icted Balance	0.00	0.00

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,789,94	1,000.00	-44.1%
5) TOTAL, REVENUES			1,789.94	1,000.00	-44,1%
B. EXPENDITURES (Objects 1000-7999)			kilmano m		
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0,00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,789.94	1,000.00	-44.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0020 0070	0.00	0.00	0.0%
a) Sources		8930-8979	0.00		
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND	, , , , , , , , , , , , , , , , , , , ,				
BALANCE (C + D4)			1,789.94	1,000.00	-44.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		2			
a) As of July 1 - Unaudited		9791	120,895.77	122,685.71	1.5%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,895.77	122,685.71	1.5%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,895.77	122,685.71	1.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			122,685.71	123,685.71	0.8%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0 00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	122,685.71	123,685.71	0.8%
Reserved for postemployment benefits Reserved for postemployement benefits	0000 0000	9780 9780	122,685.71	123,685.71	
e) Unassigned/Unappropriated			0.00	0.00	0.0%
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,789.94	1,000.00	-44.1%
5) TOTAL, REVENUES			1,789,94	1,000.00	-44.1%
B. EXPENDITURES				41 13	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0,00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,789.94	1,000,00	-44.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0,00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,789.94	1,000,00	-44.1%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	120,895.77	122,685,71	1,5%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,895.77	122,685.71	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,895.77	122,685,71	1.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			122,685,71	123,685.71	0.8%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0:0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0,00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0,0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0,00	0,0%
d) Assigned Other Assignments		9780	122,685.71	123,685.71	0.8%
Reserved for postemployment benefits	0000	9780	122,685.71		
Reserved for postemployement benefits	0000	9780		123,685.71	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS		22			
1) Cash		9110	122,172.42		
a) in County Treasury			0.00		
Fair Value Adjustment to Cash in County Treasu	ıry	9111			
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0,00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0,00		
3) Accounts Receivable		9200	513.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			122,685.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
			0.00		
2) TOTAL, DEFERRED OUTFLOWS			3.50		
LIABILITIES		0500	0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					

Mcfarland Unified Kern County

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,789.94	1,000.00	-44.1
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			1,789.94	1,000.00	-44.1
TOTAL, REVENUES			1,789.94	1,000.00	-44.1

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description:	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		*			
From: General Fund/CSSF		8912	0.00	0,00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0,00	0,00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0,00	0,00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0,0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0,00	0.0%

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Mcfarland Unified Kern County

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

Resource Description	2017-18 Unaudited Actuals	Budget	
Total, Restricted Balance	0.00	0.00	

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0,0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,730.05	3,000.00	-36,6%
5) TOTAL, REVENUES			4,730.05	3,000.00	-36,6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		34,494.00	0,00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0,00	0.0%
10) TOTAL, EXPENDITURES			34,494,00	0,00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(29,763.95)	3,000.00	-110.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0,00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,763.95)	3,000,00	-110,1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	346,390.07	316,626.12	-8,6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,390.07	316,626,12	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,390.07	316,626.12	-8.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			316,626.12	319,626.12	0,9%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned Other Assignments (by Resource/Object)		9780	316,626.12	319,626.12	0.9%
Reserve for construction of classrooms and I Reserved for construction of classrooms and	0000 0000	9780 9780	316,626.12	319,626.12	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	3305	9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				1 × 1	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,730.05	3,000.00	-36.6%
5) TOTAL, REVENUES			4,730.05	3,000.00	-36.6%
B. EXPENDITURES			2		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	1,098.00	0.00	-100.0%
6) Capital Outlay		6000-6999	33,396.00	0.00	-100.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.09
9) TOTAL, EXPENDITURES			34,494.00	0.00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,763.95)	3,000.00	-110.19
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses		8930-8979	0.00	0.00	0.09
a) Sources		7630-7699	0.00	0.00	0.09
b) Uses			0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,763,95)	3,000,00	110.1%
F. FUND BALANCE, RESERVES			1201, 50,557		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	346,390.07	316,626,12	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,390.07	316,626.12	-8.6%
d) Other Restatements		9795	0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			346,390.07	316,626.12	-8,6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			316,626.12	319,626,12	0.9%
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash					0.00
Stores		9712	0.00	0,00	0.0%
Prepaid Items		9713	0.00	0.00	0,0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.07
Other Commitments		9760	0.00	0.00	0,0%
d) Assigned Other Assignments		9780	316,626,12	319,626.12	0,9%
-	0000	9780	316,626,12		
Reserve for construction of classrooms and		9780	010,020,12	319,626.12	
Reserved for construction of classrooms and	0000	9100	2.7	010,020.12	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS	110000106 00000	20,000		•	
1) Cash					
a) in County Treasury		9110	315,301.43		
Fair Value Adjustment to Cash in County Treasur	гу	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,324.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0,00		
9) TOTAL, ASSETS			316,626.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
		0 100	0.00		
2) TOTAL, DEFERRED OUTFLOWS			3,65		
LIABILITIES		0500	0.00		
1) Accounts Payable		9500			
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0,00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			316,626.12		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0,00	0.0%
All Other Federal Revenue		8290	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0,00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0,00	0.0%
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0.0%
All Other State Revenue		8590	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0,00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0,0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0,00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0,00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	4,730.05	3,000,00	-36,6%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0,09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			4,730.05	3,000.00	-36.6
TOTAL, REVENUES			4,730.05	3,000.00	-36.6

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0,00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0,00	0.00	0.0%
Other Classified Salaries		2900	0.00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0,0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0,00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0,00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0,00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES				# - No. 11 PM	
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0,00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	1,098.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description R	esource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and		5800	0.00	0.00	0.0%
Operating Expenditures					
Communications		5900	0.00	0.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		1,098,00	0.00	-100,0%
CAPITAL OUTLAY					
Land		6100	0.00	0,00	0.0%
Land Improvements		6170	33,396.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0,00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0,00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,396,00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,494.00	0.00	-100-0%

Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0,00	0.00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES	1,000,000				
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0,00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0,00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0,0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.09
All Other Financing Uses		7699	0.00	0,00	0,0%
(d) TOTAL, USES			0,00	0.00	0,0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.0%
Contributions from Restricted Revenues	is .	8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	0,00	0,0%

Mcfarland Unified Kern County

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

Resource	Description	2017-18 Unaudited Actuals	Budget
Total Restric	cted Balance	0.00	0.00

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,148.84	206,000.00	-25,1%
5) TOTAL, REVENUES			275,148.84	206,000.00	-25.1%
B. EXPENDITURES (Objects 1000-7999)				74	
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0,00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,892.19	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,892,19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			269,256.65	206,000.00	-23.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0,00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			269,256.65	206,000.00	-23,5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	635,667_45	904,924.10	42.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,667.45	904,924.10	42.4%
d) Other Restatements		9795	0,00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,667.45	904,924.10	42.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			904,924.10	1,110,924.10	22.8%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0,0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)	0000	9780	904,924.10	1,110,924.10	22.8%
Reserved for construction of classrooms and Reserved for construction of classrooms and	0000	9780 9780	304,324.10	1,110,924.10	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,148.84	206,000.00	-25.1%
5) TOTAL, REVENUES			275,148.84	206,000.00	-25.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0,00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0,00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0,00	0.09
5) Services and Other Operating Expenditures		5000-5999	5,892,19	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0,00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,892.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			269,256.65	206,000.00	-23.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0,00	0.0%
b) Transfers Out		7600-7629	0,00	0,00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0,00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			269,256.65	206,000.00	-23.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	635,667,45	904,924,10	42.4%
a) As of July 1 - Unaudited		9791	030,007,43	304,024,10	
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,667,45	904,924.10	42.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,667.45	904,924.10	42.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			904,924.10	1,110,924.10	22,8%
a) Nonspendable		9711	0,00	0.00	0.0%
Revolving Cash		9711			
Stores		9712	0,00	0.00	0.0%
Prepaid Items		9713	0.00	0,00	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.09
c) Committed					
Stabilization Arrangements		9750	0_00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780	904,924.10	1,110,924,10	22.8%
Reserved for construction of classrooms and	0000	9780	904,924.10		
Reserved for construction of classrooms and	0000	9780		1,110,924.10	
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

		611-116	2017-18	2018-19 Budget	Percent Difference
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS 1) Cash			-		
a) in County Treasury		9110	901,341.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,582.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0,00		
9) TOTAL, ASSETS			904,924.10		
1. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
Accounts Payable		9500	0.00		
		9590	0.00		
Due to Grantor Governments Due to Other Funds		9610	0.00		
3) Due to Other Funds		9640	0.00		
4) Current Loans		9650	0.00		
5) Unearned Revenue		3030	0.00		
6) TOTAL, LIABILITIES			0,30		
I. DEFERRED INFLOWS OF RESOURCES		0000	0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K, FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			904,924.10		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0,00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
		5555	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE			0,00	0.00	
Other Local Revenue County and District Taxes		,			
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0,00	0,00	0,00
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.0
Interest		8660	11,139.60	6,000.00	-46.1
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0,0
Fees and Contracts					
Mitigation/Developer Fees		8681	264,009,24	200,000.00	-24.2
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			275,148.84	206,000.00	-25.1
TOTAL, REVENUES			275,148.84	206,000.00	-25.1

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0,00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS			1.		
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0,00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0,00	0,00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0,00	0.0
Noncapitalized Equipment		4400	0.00	0,00	0.00
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0

Description Resou	rce Codes Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	ou obase ou par ou us			
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0,00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	5,892,19	0,00	-100.0%
Communications	5900	0.00	0.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	S	5,892.19	0.00	-100,0%
CAPITAL OUTLAY				
Land	6100	0,00	0.00	0.0%
Land Improvements	6170	0,00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0,00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		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	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0,00	0.0%
Other Debt Service - Principal	7439	0.00	0,00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES		5,892.19	0.00	-100_0%

Document of the second of the	Pagauras Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Description	Resource Codes	Object Codes	Chaddica Actuals	a dugar	
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0,00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
			0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.09
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0,00	0.00	0.00
Proceeds from Capital Leases		8972	0.00	0.00	0.06
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00
All Other Financing Sources		8979	0.00	0.00	0.00
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0,04
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,0
Contributions from Restricted Revenues		8990	0.00	0,00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0

Mcfarland Unified Kern County

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	2017-18 Unaudited Actuals	Budget
Total, Restric	sted Balance	0.00	0.00

Unaudited Actuals County School Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES		h.			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.16	3.00	-41.9%
5) TOTAL, REVENUES			5.16	3.00	-41.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0,00	0.0%
instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0,00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5.16	3.00	-41.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0,00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0,0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,16	3.00	-41.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	348.83	353,99	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			348.83	353.99	1.5%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348.83	353.99	1,5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			353,99	356.99	0.8%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0,00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0,00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	353,99	356.99	0.89
Reserved for school facilities Reserved for school facilities	0000	9780 9780	353.99	356.99	
e) Unassigned/Unappropriated	0000	0,00			0.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	0.00	0,00	0.0%
4) Other Local Revenue		8600-8799	5.16	3.00	-41.9%
5) TOTAL, REVENUES			5,16	3.00	-41,9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0,00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0,0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0,00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,16	3,00	-41.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0,0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0,00	0.0%
3) Contributions		8980-8999	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.16	3.00	-41_9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	249.92	353,99	1,5%
a) As of July 1 - Unaudited		9791	348.83	333,99	
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			348.83	353.99	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348,83	353.99	1.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			353.99	356,99	0,8%
a) Nonspendable			0.00	0,00	0.0%
Revolving Cash		9711	0.00	0,00	0.070
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			1.0		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	, 353.99	356.99	0.8%
Reserved for school facilities	0000	9780	353.99		
Reserved for school facilities	0000	9780		356.99	
e) Unassigned/Unappropriated				Y	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	352.51		
Fair Value Adjustment to Cash in County Treasu	ry	9111	0.00		
b) in Banks	•	9120	0,00		
c) in Revolving Cash Account		9130	0,00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1.48		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			353,99		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			353.99		

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0,00	0.00	0.0%
OTHER STATE REVENUE				-	
School Facilities Apportionments		8545	0,00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0,00	0,00	0.0%
All Other State Revenue		8590	0,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5.16	3.00	-41.99
Net Increase (Decrease) in the Fair Value of Investments	,	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	0.09
All Other Transfers In from All Others		8799	0,00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			5.16	3.00	-41,99
TOTAL, REVENUES			5.16	3.00	-41.99

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0,00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0,00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0,00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0,00	0.00	0.0%
BOOKS AND SUPPLIES			V.,		
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Re	esource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0,00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
insurance		5400-5450	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	IRES		0.00	0.00	0.0%
2000/2014	JKEO				
CAPITAL OUTLAY		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0,0%
Buildings and Improvements of Buildings		6200	0.00	0,00	0.0%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0,0%
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY			0,00	0.00	0.09
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	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0,00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.00
Other Debt Service - Principal		7439	0.00	0.00	0.00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0
			0,00	0.00	0.0

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN			ā		
To: State School Building Fund/ County School Facilities Fund				*:	
From: All Other Funds		8913	0.00	0,00	0,0%
Other Authorized Interfund Transfers In		8919	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/		7040	0.00	0.00	0.0%
County School Facilities Fund		7613	0.00	0.00	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0,00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0,0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.0%
		8990	0.00	0.00	0.0%
Contributions from Restricted Revenues		5555	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0_00	0.0%

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

Mcfarland Unified Kern County

Resource Description		2017-18 Unaudited Actuals	2018-19 Budget
Total, Restrict	ed Balance	0.00	0.00

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0,00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,947.58	40,000.00	-43.6%
5) TOTAL, REVENUES			70,947.58	40,000.00	-43.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		55,321.43	9,577,732.10	17212.99
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0,00	0.0%
10) TOTAL, EXPENDITURES			55,321.43	9,577,732.10	17212.99
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,626.15	(9,537,732.10)	-61137.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	4,500,000.00	0.00	-100.09
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			4,500,000.00	0.00	-100.09

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,515,626.15	(9,537,732.10)	-311.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,010,732.10	9,526,358.25	90.1%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,010,732.10	9,526,358.25	90.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,010,732.10	9,526,358.25	90.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			9,526,358.25	(11,373.85)	-100.1%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	(11,373.85)	New
b) Restricted		9740	0.00	0,00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,526,358.25	0,00	-100.0%
Committed for construction of MHS projects	0000	9760	9,526,358.25		
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0,0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				Cres .	61.5
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,947.58	40,000.00	-43.6%
5) TOTAL, REVENUES			70,947.58	40,000.00	-43.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
Signature Signature		3000-3999	0.00	0,00	0.0%
Books and Supplies		4000-4999	0,00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,321.43	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	9,577,732,10	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			55,321.43	9,577,732.10	17212.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,626.15	(9,537,732.10)	-61137.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	4,500,000.00	0,00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0,00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,500,000.00	0.00	-100,0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			4 545 000 45	(9,537,732.10)	-311.2%
BALANCE (C + D4)			4,515,626.15	[9,537,732,10]	-011.270
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	5,010,732,10	9,526,358,25	90,1%
a) As of July 1 - Unaudited		9/91	3,010,732,10		
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,010,732.10	9,526,358.25	90.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,010,732.10	9,526,358.25	90.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			9,526,358.25	(11,373.85)	-100 1%
a) Nonspendable Revolving Cash		9711	0.00	0_00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	(11,373.85)	Nev
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,526,358.25	0.00	-100.0%
Committed for construction of MHS projects	0000	9760	9,526,358.25		
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0,00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Departmen	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Description	vesource codes	Object Codes	Cildudited Actuals	Dudyot	2.110101100
B. ASSETS 1) Cash					
a) in County Treasury		9110	9,504,039.81		
1) Fair Value Adjustment to Cash in County Treasu	ry	9111	0.00		
b) in Banks		9120	0,00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,318.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,526,358.25		
1. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
		9500	0.00		
1) Accounts Payable		9590	0.00		
2) Due to Grantor Governments			0.00		
3) Due to Other Funds		9610			
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,526,358.25		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0,0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0,00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0,00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,947.58	40,000.00	-43.6%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0,00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0,0%
All Other Transfers In from All Others		8799	0.00	0.00	0,0%
TOTAL, OTHER LOCAL REVENUE			70,947.58	40,000.00	-43.6%
TOTAL, REVENUES			70,947.58	40,000.00	-43.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0,00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0,00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0,00	0.0%
Materials and Supplies		4300	0,00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

Description Res	source Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,321,43	0,00	-100.0%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	RES		55,321.43	0,00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0,0%
Land Improvements		6170	0.00	0,00	0,0%
Buildings and Improvements of Buildings		6200	0.00	9,577,732.10	Nev
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0,00	0.09
Equipment		6400	0.00	0,00	0.09
Equipment Replacement		6500	0.00	0,00	0.09
TOTAL, CAPITAL OUTLAY			0.00	9,577,732.10	Ne
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	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0,00	0.00
Debt Service					
Debt Service - Interest		7438	0,00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)		0.00	0.00	0.0
TOTAL, EXPENDITURES			55,321.43	9,577,732,10	17212.9

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		-			
From: General Fund/CSSF		8912	0,00	0,00	0.09
Other Authorized Interfund Transfers In		8919	4,500,000.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN	<u> </u>		4,500,000.00	0.00	-100.09
INTERFUND TRANSFERS OUT			1		
To: General Fund/CSSF		7612	0.00	0.00	0.00
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.00
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.09

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER SOURCES/USES					
SOURCES					*
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0,00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0,0%
All Other Financing Sources		8979	0.00	0.00	0.0%
			0.00	0.00	0.0%
(c) TOTAL, SOURCES USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0,00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,500,000.00	0.00	-100.0%

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource Description		2017-18 Unaudited Actuals	Budget
Total Restric	eted Balance	0.00	0.00

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,865.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,724,509.00	0.00	-100.0%
5) TOTAL, REVENUES			1,731,374.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)			K Sur.		
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,894,849.00	0,00	-100.09
10) TOTAL, EXPENDITURES			1,894,849.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(163,475.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0-00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(163,475,00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,902,553.00	1,739,078.00	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,902,553.00	1,739,078.00	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,902,553,00	1,739,078.00	-8.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,739,078.00	1,739,078.00	0,0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,739,078.00	1,739,078.00	0.0%
Committed for bond payments	0000	9760	1,739,078.00	4 700 070 00	
Committed for bond payments	0000	9760		1,739,078.00	
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.0%
3) Other State Revenue		8300-8599	6,865.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,724,509.00	0.00	-100.0%
5) TOTAL, REVENUES			1,731,374.00	0.00	-100.0%
B. EXPENDITURES			- "	-	
1) Certificated Salaries		1000-1999	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
Books and Supplies		4000-4999	0.00	0.00	0,0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0,00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,894,849.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0,00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,894,849.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(163,475.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0,00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(163,475.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	1,902,553.00	1,739,078.00	-8.6%
a) As of July 1 - Unaudited		9791	1,902,553.00	1,739,078.00	0.070
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,902,553.00	1,739,078.00	-8_6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,902,553.00	1,739,078.00	-8,6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,739,078.00	1,739,078.00	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
-		9712	0.00	0.00	0.0%
Stores		9713	0.00	0,00	0.0%
Prepaid Items					
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,739,078.00	1,739,078,00	0.0%
Committed for bond payments	0000	9760	1,739,078.00		
Committed for bond payments	0000	9760		1,739,078.00	
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2017-18	2018-19 Budget	Percent Difference
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Dilletence
G, ASSETS					
Cash a) in County Treasury		9110	1,739,080.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0,00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,739,080.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (l6 + J2)			1,739,080.00		

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			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0,00	0,0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	6,865.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,865.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					400.00/
Secured Roll		8611	1,568,375,00	0,00	-100.0%
Unsecured Roll		8612	102,093.00	0.00	-100.0%
Prior Years' Taxes		8613	1,708.00	0.00	-100.0%
Supplemental Taxes	2	8614	29,004.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF		8629	631.00	0.00	-100.0%
Taxes			22,698.00	0.00	-100,0%
Interest		8660			
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,724,509.00	0.00	-100.0%
TOTAL, REVENUES			1,731,374.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	760,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,134,849.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0,00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect (Costs)		1,894,849.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,894,849.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0,00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00
		7699	0.00	0.00	0.09
All Other Financing Uses			0.00	0.00	0.09
(d) TOTAL, USES CONTRIBUTIONS					
On this time from Honorists of Dominion		8980	0.00	0.00	0.0
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.0
Contributions from Restricted Revenues		9990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	V. U
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

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2017-18 Unaudited Actuals	Budget
0.00	0.00
	Unaudited Actuals

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities: Capital assets not being depreciated:	2.182.465.40		2,182,465.40			2,182,465.40
Work in Progress	19.367.888.15		19,367,888.15	917,505.36	20,086,793.99	198,599.52
Total capital assets not being depreciated	21,550,353.55	0.00	21,550,353.55	917,505.36	20,086,793.99	2,381,064.92
Capital assets being depreciated:			2000	07.000		17 046 236 60
Land Improvements	76,991,713.90		76 462 041 94	19 142 783 48		45.605.725.42
Durings	5 284 625 83		5.284.625.83	167,585.11		5,452,210.94
Total capital assets being depreciated	48,739,281.67	0.00	48,739,281.67	20,264,891.38	00.00	69,004,173.05
Accumulated Depreciation for:						770 000 000 000
Land Improvements	(5,163,833.95)		(5,163,833.95)		862,359.89	(10,020,193.84)
Buildings	(10,025,978.40)		(10.025,978.40)		911,6/4.91	(10,937,033.31)
Equipment	(4,100,771.04)		(4,100,771.04)		203,231.40	(4,304,002.44)
Total accumulated depreciation	(19,290,583.39)	00.00	(19,290,583.39)	00.00	1,977,266.20	(21,267,849.59)
Total capital assets being depreciated, net	29,448,698.28	00.00	29,448,698.28	20,264,891.38	1,977,266.20	47,736,323.46
Governmental activity capital assets, net	50,999,051.83	00.00	50,999,051.83	21,182,396.74	22,064,060.19	50,117,388.38
Business-Type Activities:						
Capital association being depressed.			0.00			0.00
Work in Progress			00.00			00.00
Total capital assets not being depreciated	0.00	00:00	00.00	0.00	00.00	0.00
Capital assets being depreciated:			00:00			00:00
Buildings			0.00			0.00
Fauioment			0.00			00.00
Total capital assets being depreciated	0.00	0.00	0.00	00.00	00:00	00:00
Accumulated Depreciation for:						
Land Improvements			00:00			0.00
Buildings			00.00			0.00
Equipment			00.00			00.00
Total accumulated depreciation	0.00	00:00	00.00	00.00	0.00	0.00
Total capital assets being depreciated, net	0.00	00.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	00.00	00.00	0.00	00.00	0.00	0.00

2017-18 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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51,961.00	12,655.85	532,974.00	12,773.00	41,558.04	178,055.45	1,478,871.36	16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)
0.00	0.00	0.00	0.00	0.00	0.00	577,477.41	
0.00	0.00	0.00	0.00	0.00	0.00	577,477.41	14. Unused Grant Award Calculation (line 4 minus line 9)
51,961.00	12,655.85	0.00	396.88	26,858.98	48,881.56	507,133.59	c. Accounts Receivable
	0.00	0.00	0.00	0.00		0.00	b. Accounts Payable
		0.00	0.00	0.00		0.00	a. Unearned Revenue
(51,96	(12,65		(39	(26,858.98)	(48,881.56)	(507,133.59)	 Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51,961.00	12,655.85	532,974.00	12,773.00	41,55	178,055.45	1,478,871.36	11 Total Expenditures (lines 9 & 10)
0.00	0.00			0.00	0.00	0.00	10. Non Donor-Authorized Expenditures
51,961.00	12,655.85	532,974.00	12,773.00	41,558.04	178,055.45	1,478,871.36	Donor-Authorized Expenditures
12					120, 110,00	3/1,/3/.//	8. Total Available (sum lines 5, 6, & 7)
0.00	0.00	532,974.00	12.37	14.69	129 173 89	071 737 77	Collidated Marching Lands
0.00	0.00	0.00			0.00	0.00	7 Contributed Matching Funds
0.00	0.00	532,974.00	12,37	14,699.06	129 173 89	971 737 77	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	Unearned Revenue Deferred from Prior Year
							REVENUES
51,961.00	12,655.85	532,974.00	12,773.00	41,558.04	178,055.45	2,056,348.77	4. Total Available Award (sum lines 1, 2d, & 3)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51,961.00	12,655.85	532,974.00	12,773.00	41,558.04	178,055.45	1,660,024.00	d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)
0.00	0.00	0.00	0.00	0.00	0.00	7,887.00	c. Other Adjustments
0.00	0.00	0.00	0.00	0.00	0.00	0.00	b. Transferability (ESSA)
51,961.00	12,655.85	532,974.00	12,773.00	41,558.04	178,055.45	1,652,137.00	2. a. Current Year Award
0.00	0.00	0.00	0.00	0.00	0.00	396,324.77	Prior Year Carryover
							AWARD
							LOCAL DESCRIPTION (if any)
8182	8182	8181	8290	8290	8290	8290	REVENUE OBJECT
3320	3315	3310	3110	3061	3060	3010	RESOURCE CODE
84.024A	84.173	84.027	84.011	84.011	84.011	84.01	FEDERAL CATALOG NUMBER
Sp. Ed. Preschool Local Entitlement	Special Education Preschool Grant	Special Education Basic PL42-142	Title 1 Part C Even Start Migrant Ed.	Title 1 Migrant Ed Summer Program	Title 1 Part C Migrant Education	Title I Part A Basic Gant	FEDERAL PROGRAM NAME
1							

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2017-18 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

2 521 418 18	64,482.21	11,066.90	0.00	95,677.41	41,342.96	16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)
577,477.41	0.00	0.00	0.00	0.00	0.00	15. If Carryover is allowed, enter line 14 amount here
1,009,882.85	0.00	280,547.10	20,118.14	131,476.39	263.81	14. Unused Grant Award Calculation (line 4 minus line 9)
712,427.60	18,358.92	0.00	0.00	26,162.61	20,018.21	
0.00	0.00	0.00	0.00	0.00	0.00	b. Accounts Payable
115,323.48	0.00	96,171.34	19,152.14	0.00	0.00	a. Unearned Revenue
(597,104.12)	(18,358.92)	96,171.34	19,152.14	(26,162.61)	(20,018.21)	or A/P, & A/R amounts (line 8 minus line 9 plus line 12)
0.00		0.00	0.00	0.00	0.00	
0 00		0.00	0 00	0 00	0 00	12. Amounts Included in Line 6 above for Prior Voor Adjustments
2,521,418.18	64,482.21	11,066.90	0.00	95,677.41	41,342.96	11. Total Expenditures (lines 9 & 10)
0.00	0.00	0.00	0.00	0.00	0.00	Expenditures
						10. Non Donor-Authorized
2,521,418.18	64,482.21	11,066.90	0.00	95,677.41	41,342.96	9. Donor-Authorized Expenditures
						PENDITURES
1,924,314.06	46,123.29	107,238.24	19,152.14	69,514.80	21,324.75	8. Total Available (sum lines 5, 6, & 7)
0.00	0.00	0.00	0.00	0.00	0.00	7. Contributed Matching Funds
1,924,314.06	46,123.29	107,238.24	19,152.14	69,514.80	21,324.75	6. Cash Received in Current Year
0.00	0,00	0.00	0.00	0.00	0.00	5. Unearned Revenue Deferred from Prior Year
						REVENUES
3,531,301.03	64,482.21	291,614.00	20,118.14	227,153.80	41,606.77	4. Total Available Award (sum lines 1, 2d, & 3)
0.00	0.00	0.00	0.00	0.00	0.00	
2,950,436.87	64,482.21	164,790.55	14,254.00	175,302.00	41,606.77	d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)
10,981.77	0.00	0.00	0.00	0.00	3,094.77	c. Other Adjustments
11,808.55	0.00	8,900.55	2,680.00	228.00	0.00	b. Transferability (ESSA)
2,927,646.55	64,482.21	155,890.00	11,574.00	175,074.00	38,512.00	2. a. Current Year Award
580,864.16	0.00	126,823,45	5,864.14	51,851.80	0.00	Prior Year Carryover
						AWARD
						LOCAL DESCRIPTION (if any)
	8220	8290	8290	8290	8290	REVENUE OBJECT
	5370	4203	4201	4035	3550	RESOURCE CODE
	10.582	84.365	84.365	84.367	84.048	FEDERAL CATALOG NUMBER
TOTAL	Child Nutrition Fresh Fruits & Veg. (Fund 13)	Title III Limited English Proficient	Title III Immigrant Education	Title II Part A Teacher Quality	Carl D. Perkins CTE Secondary	FEDERAL PROGRAM NAME

2017-18 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

15 73908 0000000 Form CAT

2017-18 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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OCAL PROGRAM NAME	Other Local Restricted	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
Prior Year Carryover	41,474.19	41,474.19
2. a. Current Year Award	17,674.33	17,674.33
	0.00	0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	17,674.33	17,674.33
Required Matching Funds/Other	0.00	0.00
•		
(sum lines 1, 2c, & 3)	59,148.52	59,148.52
REVENUES	11	
5. Unearned Revenue Deferred from	200	000
6 Cash Received in Current Year	17.674.33	17,674.33
	0.00	0.00
	17,674.33	17,674.33
PENDITURES		
Donor-Authorized Expenditures	12,100.23	12,100.23
10. Non Donor-Authorized	0 00	0.00
11 Total Expenditures (lines 9 & 10)	12,100.23	12,100.23
: 1		
	0.00	0.00
Calculation of Unearned Revenue		
or A/P, & A/R amounts	5 574 10	5 574 10
a. Unearned Revenue	5,574.10	5,574.10
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	0.00	0.00
 Unused Grant Award Calculation 		
(line 4 minus line 9)	47,048.29	47,048.29
15. If Carryover is allowed,		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
	47,048.29	47,040,28
16. Reconciliation of Revenue		
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2017-18 Unaudited Actuals FEDERAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	School Program (Fund 13)	Medi-Cal Billing	TOTAL
[1		
FEDERAL CATALOG NUMBER	10.553	93.778	
RESOURCE CODE	5310	5640	
REVENUE OBJECT	8220	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
Prior Year Restricted			
Ending Balance	474,390.20	22,614.47	497,004.67
2. a. Current Year Award	2,370,168.05	83,982.17	2,454,150.22
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	2,370,168.05	83,982.17	2,454,150.22
Required Matching Funds/Other	0.00	0.00	0.00
(sum lines 1, 2c, & 3)	2,844,558.25	106,596.64	2,951,154.89
REVENUES			
5. Cash Received in Current Year	1,004,101.23	05,302.17	1,040,100.40
Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	505,986.82	0.00	505,986.82
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable			C8 380 303
(little rallitus little ru)	00.02	0.00	0.00
9. Total Available			
(sum lines 5, 7c, & 8)	2,370,168.05	83,982.17	2,454,150.22
EXPENDITURES			
10. Donor-Authorized Expenditures	2,187,175.83	87,544.48	2,274,720.31
11. Non Donor-Authorized			
Expenditures	0.00	0.00	0.00
12. Total Expenditures			
(line 10 plus line 11)	2,187,175.83	07,344.40	2,214,120.31
13. Current Year	6.E.7.280.40	10 052 16	876 A2A 58
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2017-18 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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3,149.48	0.00	359,361.57	0.00	0.00	129,794.31	76.71	13. Current Year (line 4 minus line 10)
							RESTRICTED ENDING BALANCE
22,038.65	2,998,877.64	339,716.23	213,385.83	177,606.54	0.00	30,654.00	12. Total Expenditures (line 10 plus line 11)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	11. Non Donor-Authorized Expenditures
22,038.65	2,998,877.64	339,716.23	213,385.83	177,606.54	0.00	30,654.00	10. Donor-Authorized Expenditures
							EXPENDITURES
25,188.13	2,998,877.64	302,728.46	213,385.83	0.00	129,794.31	153.98	
0.00	964,984.16	0.00	0.00	0.00	0.00	0.00	8. Contributed Matching Funds
	150,236.33	0.00	74,589,41	0.00	(72,204.69)	0.00	c. Current Accounts Receivable (line 7a minus line 7b)
0.00		0.00	0.00	0.00	0.00	0.00	b. Noncurrent Accounts Receivable
	150,236.33	0.00	74,589.41	0.00	(72,204.69)	0.00	7. a. Accounts Receivable (line 2c minus lines 5 & 6)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	6. Amounts Included in Line 5 for Prior Year Adjustments
25,188.13	1,883,657.15	302,728.46	138,796.42	0.00	201,999.00	153.98	5. Cash Received in Current Year
							REVENUES
25,188.13	2,998,877.64	699,077.80	213,385.83	177,606.54	129,794.31	30,730.71	4. Total Available Award (sum lines 1, 2c, & 3)
0.00	964,984.16	0.00	0.00	0.00	0.00	1,536.37	3. Required Matching Funds/Other
25,188.13	2,033,893.48	302,728.46	213,385.83	0.00	129,794.31	153.98	c. Adj Curr Yr Award (sum lines 2a & 2b)
0.00	366,327.00	0.00	0.00	0.00	0.00	153.98	
25,188.13	1,667,566.48	302,728.46	213,385.83	0.00	129,794.31	0.00	2. a. Current Year Award
0.00	0.00	396,349.34	0.00	177,606.54	0.00	29,040.36	Prior Year Restricted Ending Balance
							AWARD
							LOCAL DESCRIPTION (if any)
8590	8590	8590	8590	8590	8590	8660	REVENUE OBJECT
6512	6500	6391	6300	6264	6230	6130	RESOURCE CODE
Special Education Mental Health Services	Special Education	Adult Ed. Block Grant (AEBG) Fund 11	Adult Ed. Block Lottery: Instructional Grant (AEBG) Fund Materials 11	Educator Effectiveness	California Clean Energy Jobs Act	Child Development Fund 12	STATE PROGRAM NAME

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2017-18 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

	California Learning	College Readiness	
STATE PROGRAM NAME	School Success	Block Grant	TOTAL
RESOURCE CODE	7085	7338	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
Prior Year Restricted			
Ending Balance	0.00	42,974,75	645,970.99
2. a. Current Year Award	109,080.00	0.00	2,447,743.21
 b. Other Adjustments 	0.00	0.00	366,480.98
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	109,080.00	0.00	2,814,224.19
Required Matching Funds/Other	0.00	0.00	966,520.53
(sum lines 1, 2c, & 3)	109,080.00	42,974.75	4,426,715.71
REVENUES			
Cash Received in Current Year	109,080.00	0.00	2,661,603.14
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	0.00	152,621.05
 b. Noncurrent Accounts Receivable 	0.00	0.00	0.00
 c. Current Accounts Receivable 			
(line 7a minus line 7b)	0.00	0.00	152,621.05
8. Contributed Matching Funds	0.00	0.00	964,984.16
9. Total Available			
(sum lines 5, 7c, & 8)	109.080.00	0.00	3,779,208.35
EXPENDITURES			
Donor-Authorized Expenditures	14,821.20	0.00	3,797,100.09
11. Non Donor-Authorized			
Expenditures	0.00	0.00	0.00
12. Total Expenditures			
(line 10 plus line 11)	14,821.20	0.00	3,797,100.09
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	94,258.80	42,974.75	629,615.62

2017-18 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

45,322.76	0.00	45,322.76	0.00	13. Current Year (line 4 minus line 10)
				RESTRICTED ENDING BALANCE
1,618,415.53	160,000.00	13,190.28	1,445,225.25	12. Total Expenditures (line 10 plus line 11)
0.00			0.00	Expenditures
1,618,415.53	160,000.00	13,190.28	1,445,225.25	10. Donor-Authorized Expenditures
				EXPENDITURES
1,618,725.25	160,000.00	13,500.00	1,445,225.25	9. Total Available (sum lines 5, 7c, & 8)
1,445,225.25	0.00	0.00	1,445,225.25	ဂ္ဂ
0.00	0.00	0.00	0.00	c. Current Accounts Receivable (line 7a minus line 7b)
0.00	0.00	0.00	0.00	b. Noncurrent Accounts Receivable
0.00	0.00	0.00	0.00	7. a. Accounts Receivable (line 2c minus lines 5 & 6)
0.00	0.00	0.00	0.00	6. Amounts Included in Line 5 for Prior Year Adjustments
173,500.00	160,000.00	13,500.00	0.00	5. Cash Received in Current Year
1,000,700.20	180,000.00	58,513.04	1,445,225.25	(sum lines 1, 2c, & 3)
1 662 739	20000			4. Total Available Award
1,445,225.25	0.00	0.00	1,445,225.25	3. Required Matching Funds/Other
173,500.00	160,000.00	13,500.00	0.00	c. Adj Curr Yr Award
0.00	0.00	0.00	0.00	b. Other Adjustments
173,500.00	160,000.00	13,500.00	0.00	2. a. Current Year Award
45,013.04	0.00	45,013.04	0.00	Prior Year Restricted Ending Balance
				AWARD
				LOCAL DESCRIPTION (if any)
	8699	8699	8980	REVENUE OBJECT
	9015	9012	8150	RESOURCE CODE
TOTAL	First Five Proposition 10	Paramount & Other Grants	Routine Ongoing Maintenance	LOCAL PROGRAM NAME

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,018,740.17	301	0.00	303	16,018,740.17	305	101,242.76	183,799.00	307	15,834,941.17	309
2000 - Classified Salaries	5,218,437.19	311	155,050.25	313	5,063,386.94	315	443,100.76	732,438.00	317	4,330,948.94	319
3000 - Employee Benefits	9,126,841.56	321	387,413.64	323	8,739,427.92	325	173,749.77	583,820.00	327	8,155,607.92	329
4000 - Books, Supplies Equip Replace. (6500)	2,654,359.36	331	227,620,55	333	2,426,738,81	335	646,576.95	1,355,086.00	337	1,071,652.81	339
5000 - Services, & 7300 - Indirect Costs	3,928,479.11	341	5,865.68	343	3,922,613.43	345	292,502.83	762,377.00		3,160,236.43	
			T	OTAL	36,170,907.27	365		Ţ	OTAL	32,553,387.27	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

The state of the s	Object		EDP No.
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) 1. Teacher Salaries as Per EC 41011	1100	12,467,917.64	375
	2100	737,243.99	380
2. Salaries of Instructional Aides Per EC 41011.	3101 & 3102	1,754,181,95	382
3. STRS	3201 & 3202	146,295.72	383
4. PERS	3301 & 3302	260,897.22	384
5. OASDI - Regular, Medicare and Alternative.			
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and	3401 & 3402	2,830,565.20	385
Annuity Plans).	3501 & 3502	10,646.75	390
7. Unemployment Insurance	3601 & 3602	197,481.28	392
8. Workers' Compensation Insurance.	3751 & 3752	0.00	
9. OPEB, Active Employees (EC 41372)	3901 & 3902	0.00	393
10. Other Benefits (EC 22310)		18,405,229,75	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	estrement management	141	1
12. Less: Teacher and Instructional Aide Salaries and		0.00	1
Benefits deducted in Column 2		3.55	1
13a. Less: Teacher and Instructional Aide Salaries and		305.859.90	396
Benefits (other than Lottery) deducted in Column 4a (Extracted).		000,000.00	1
		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		18,405,229.75	397
14. TOTAL SALARIES AND BENEFITS		14,150	-
15. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			1
equal or exceed 60% for elementary, 55% for unified and 50%		56.54%	6
for high school districts to avoid penalty under provisions of EC 41372.		00.017	1
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

pre	ovisions of EC 41374.	55.00%
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	56.54%
2.	Percentage spent by this district (Part II, Line 15)	0.00%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	32,553,387.27
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	

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

Adjusted for expenditures in programs that do not have a teaching component.

Unaudited Actuals 2017-18 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

15 73908 0000000 Form CEA

Business-type activities long-term liabilities	Compensated Absences Payable	Total/Net OPEB Liability	Net Pension Liability	Other General Long-Term Debt	Lease Revenue Bonds Payable	Capital Leases Payable	Certificates of Participation Payable	State School Building Loans Payable	General Obligation Bonds Payable	Business-Type Activities:	Governmental activities long-term liabilities	Compensated Absences Payable	Total/Net OPEB Liability	Net Pension Liability	Other General Long-Term Debt	Lease Revenue Bonds Payable	Capital Leases Payable	Certificates of Participation Payable	State School Building Loans Payable	Governmental Activities: General Obligation Bonds Payable	
0.00											30,879,905.84	48,533.84	3,471,465.00							27,359,907.00	Unaudited Balance July 1
0.00											12,718,882.00		11,850,731.00		868,151.00					0.00	Audit Adjustments/ Restatements
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		43,598,787.84	48,533.84	15,322,196.00	0.00	868,151.00	0.00	0.00	0.00	0.00	27,359,907.00	Audited Balance July 1
0.00											91,915.00				91,915.00						Increases
0.00											4,151,382.50	4,727.50	3,386,655.00							760,000.00	Decreases
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		39,539,320.34	43,806.34	11,935,541.00	0.00	960,066.00	0.00	0.00	0.00	0.00	26,599,907.00	Ending Balance June 30
0.00										139	820,000.00									820,000.00	Amounts Due Within One Year

Unaudited Actuals 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

15 73908 0000000 Form ESMOE

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	Fun	ds 01, 09, and	d 62	2017-18
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	46,771,104.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,545,400.37
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All except	5000-5999 All except 5000-5999	1000-7999	247,004.67 3,753,947.46
2. Capital Outlay	7100-7199		5400-5450, 5800, 7430-	5,650.00
3. Debt Service	All	9100	7439	0,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,001,536.37
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency 8. Tuition (Revenue, in lieu of expenditures, to approximate	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
costs of services for which tuition is received)	Ali	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster	Manually expenditure	entered. Must es in lines B, C D2.	not include C1-C8, D1, or	
Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,008,138.50
D. Plus additional MOE expenditures: Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	Alt	1000-7143, 7300-7439 minus 8000-8699	0.00
Expenditures to cover deficits for student body activities	Manually expend	entered. Must ditures in lines	not include A or D1.	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,217,565.57

Unaudited Actuals 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

15 73908 0000000 Form ESMOE

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		2017-18 Annual ADA/
Section II - Expenditures Per ADA		Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		
(Form A, Annual ADA column, sum of lines Ao and Ca)		3,398.87
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,361.55
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
Base expenditures (Preloaded expenditures from prior year official C MOE calculation). (Note: If the prior year MOE was not met, CDE had adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	IS.	10,055.36
Adjustment to base expenditure and expenditure per ADA amou LEAs failing prior year MOE calculation (From Section IV)		0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	34,118,444.07	10,055.36
B. Required effort (Line A.2 times 90%)	30,706,599.66	9,049.82
C. Current year expenditures (Line I.E and Line II.B)	35,217,565.57	10,361.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not me either column in Line A.2 or Line C equals zero, the MOE calculation incomplete.)	t. If	E Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

Unaudited Actuals 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

15 73908 0000000 Form ESMOE

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SECTION IV - Detail of Adjustments to Base Expendit	Total Expenditures	Expenditures Per ADA
escription of Adjustments	Experiatures	1017127
	-	
otal adjustments to base expenditures	0.00	0.0

		2017-18 Calculations		2018-19 Calculations		
}	Extracted	Calculations	Entered Data/	Extracted Entered Data/		
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
PRIOR YEAR DATA		2016-17 Actual			2017-18 Actual	
PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)			9			
FINAL PRIOR YEAR APPROPRIATIONS LIMIT Pale of the Pale Systems	31,167,991,83		31,167,991.83			32,395,654.15
(Preload/Line D11, PY column) 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,390.65		3,390.65			3,398,87
2. PRIOR TEAR GAINN ADA (FIGURALILING 55, FT COMMIN)						
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 2016-1	17	Adjustments to 2017-18		
District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
Less: Lapses of Voter Approved Increases TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A3 plus A4 minus A5)			0,00			0,00
(Lines its place it it in the its place it is it						
7. ADJUSTMENTS TO PRIOR YEAR ADA			6			
(Only for district lapses, reorganizations and		A CONTRACTOR				
other transfers, and only if adjustments to the						
appropriations limit are entered in Line A3 above)	TO MAKE STREET					
CURRENT YEAR GANN ADA		2017-18 P2 Report		2018-19 P2 Estimate		
(2017-18 data should tie to Principal Apportionment		_				
Software Attendance reports and include ADA for charter schools						
reporting with the district)),		0.000.07		3,398.87
1. Total K-12 ADA (Form A, Line A6)	3,398.87		3,398.87	3,398,87		0.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0,00		3,398.87
TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		H-05 / 7 1-1 / 78	3,398,87	NAME OF TAXABLE		0,000.01
AND DECEMBED		2017-18 Actual			2018-19 Budget	
LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		2017-10 Adidui				
Homeowners' Exemption (Object 8021)	47,756.52		47,756.52	46,977.00		46,977.00
Timber Yield Tax (Object 8022)	0,00		0.00	0,00		0.00
Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0,00	0,00		5,527,107.0
4. Secured Roll Taxes (Object 8041)	5,688,203.68		5,688,203.68	5,527,107.00 491,834.00		491,834.0
5. Unsecured Roll Taxes (Object 8042)	504,192,41		504,192.41 (19,673.87)	166,243,00		166,243.0
6. Prior Years' Taxes (Object 8043)	(19,673.87)		117,863.88	115,264.00		115,264.0
7. Supplemental Taxes (Object 8044)	117,863.88 (541,196.01)		(541,196.01)	(585,229.00)		(585,229.0
Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2.265.47		2,265.47	0.00		0.00
Penalties and Int. from Delinquent Taxes (Object 8048) Other In Linux Taxes (Object 8083)	0,00		0.00	0.00		0.0
10. Other In-Lieu Taxes (Object 8082)						101 000 0
11. Comm. Redevelopment Funds (objects 8047 & 8625)	310,380.24		310,380.24	164,238.00		164,238.0
12. Parcel Taxes (Object 8621)	0,00		0.00	0.00		0.0
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0,00		0,00	0.00		0.0
 Penalties and Int. from Delinquent Non-LCFF 	0.00		0.00	0.00		0.0
Taxes (Object 8629) (Only those for the above taxes)	0.00		0,00			
15. Transfers to Charter Schools						
in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	6,109,792.32	0.00	6,109,792.32	5,926,434.00	0,00	5,926,434.0
(Ellies of though only		II.				
OTHER LOCAL REVENUES (Funds 01, 09, and 62)			1 4		T .	TO STATE OF THE ST
OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption			0.00	0.00		0.0
OTHER LOCAL REVENUES (Funds 01, 09, and 62)	0.00		0.00	0.00		0.0

		2017-18			2018-19 Calculations		
		Extracted	Calculations	Entered Data/	Extracted	52.52.33.5	Entered Data/
		Data	Adjustments*	Totals	Data	Adjustments*	Totals
EXC	CLUDED APPROPRIATIONS						
19.	Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			301,969.08			321,343,53
OTH	HER EXCLUSIONS						
20.	Americans with Disabilities Act						
21.	Unreimbursed Court Mandated Desegregation Costs						
	Other Unfunded Court-ordered or Federal Mandates TOTAL EXCLUSIONS (Lines C19 through C22)			301,969.08		k-freshes	321,343,53
STA	ATE AID RECEIVED (Funds 01, 09, and 62)			00.040.700.70	33,203,483.00		33,203,483.00
	LCFF - CY (objects 8011 and 8012)	30,642,708.70		30,642,708.70	0.00		0.00
25,	LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(18,556,74)		(18,556.74)	0,00		
26.	TOTAL STATE AID RECEIVED (Lines C24 plus C25)	30,624,151,96	0.00	30,624,151.96	33,203,483.00	0,00	33,203,483.00
	TA FOR INTEREST CALCULATION	44,584,346.07		44,584,346.07	46,317,944.00		46,317,944.00
	Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,001,010.01					
20.	Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	285,106.73		285,106.73	0,00		0,00
	DPRIATIONS LIMIT CALCULATIONS ELIMINARY APPROPRIATIONS LIMIT		2017-18 Actual			2018-19 Budget	
	Revised Prior Year Program Limit (Lines A1 plus A6)	Charles Com.	13 R. Market A.	31,167,991.83			32,395,654.15 1.036
	Inflation Adjustment			1,0369			1.000
	Program Population Adjustment (Lines B3 divided			4.0004			1,0000
	by [A2 plus A7]) (Round to four decimal places) PRELIMINARY APPROPRIATIONS LIMIT			1.0024			00 504 574 56
-756	(Lines D1 times D2 times D3)			32,395,654.15			33,584,574.66
AP	PROPRIATIONS SUBJECT TO THE LIMIT						5,926,434.00
	Local Revenues Excluding Interest (Line C18)			6,109,792.32			3,320,404.00
	Preliminary State Aid Calculation			1 1			
	 Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) 			407,864,40			407,864.40
	 Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; 			26,587,830.91			27,979,484.19
	c. Preliminary State Aid in Local Limit			26,587,830.91			27,979,484.19
7	(Greater of Lines D6a or D6b) Local Revenues in Proceeds of Taxes						
750	Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			210,439.56			0.00
	b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			6,320,231.88			5,926,434.0
8.	State Aid in Proceeds of Taxes (Greater of Line D6a,						1
	or Lines D4 minus D7b plus C23; but not greater			26,377,391,35			27,979,484.1
7,000	than Line C26 or less than zero)			20,011,001.00			
9.	Total Appropriations Subject to the Limit			6,320,231.88			
	Local Revenues (Line D7b) State Subventions (Line D8)			26,377,391.35	A STATE OF THE STA		
	c. Less: Excluded Appropriations (Line C23)			301,969.08			
	d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			32,395,654.15			

Unaudited Actuals Fiscal Year 2017-18 School District Appropriations Limit Calculations

		2017-18 Calculations			2018-19 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data <i>l</i> Totals
10. Adjustments to the LImit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary		2017-18 Actual		ASIN'S WINS IN	2018-19 Budget	
11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit			32,395,654.15			33,584,574.66
(Line D9d)			32,395,654.15			LE CELLO CELLO
Please provide below an explanation for each entry in the adjustment	ents column.					
aye s						
Ambelina Garcia Duran		661-792-3081 Contact Phone Nur	mber			T

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Part I - General Administrative Share of Plant Services Costs

cost calc usin	fornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of s (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offic ulation of the plant services costs attributed to general administration and included in the pool is standardized and autor g the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footag upied by general administration.	es. The nated
Α.	 Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) Contracted general administrative positions not paid through payroll Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. 	1,271,153.45
В.	Salaries and Benefits - All Other Activities 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	28,787,171.64
C.	Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	4.42%

Part II - Adjustments for Employment Separation Costs

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

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

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

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

Enter any abnormal or mass separation costs (required)

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

_	α
U	.00

	_		
Part	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α.	Indi	irect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,179,153.12
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,949.40_
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,000.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0,00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	177,007.20
	6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	8.	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,392,109.72
	9. 10.	Carry-Forward Adjustment (Part IV, Line F) Total Adjusted Indirect Costs (Line A8 plus Line A9)	<u>475,908.48</u> <u>2,868,018.20</u>
В.	Res	se Costs	
В.	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,557,462.87
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,122,081.05
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,478,093.44
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	712,457.04
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	247,004.67
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	493,334.39
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	920.93
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	0.00
	11,	except 0000 and 9000, objects 1000-5999) Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,827,680.65
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13.	Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00 306,139.23
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,139,342.59
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	36,884,516.86
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	20,00 1,01010
C.	(Fo	aight Indirect Cost Percentage Before Carry-Forward Adjustment r information only - not for use when claiming/recovering indirect costs) ne A8 divided by Line B18)	6.49%
г.	•	liminary Proposed Indirect Cost Rate	
D.	/Fo	ilminary Proposed indirect Cost Rate ir final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)	
		ne A10 divided by Line B18)	7.78%
	1211		

Part IV - Carry-forward Adjustment

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

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

A.	Indirect co	osts incurred in the current year (Part III, Line A8)	2,392,109.72
В.	Carry-forv	vard adjustment from prior year(s)	
	1. Carry-	forward adjustment from the second prior year	175,150.87
	2. Carry-	-forward adjustment amount deferred from prior year(s), if any	0,00
c.	Carry-forv	vard adjustment for under- or over-recovery in the current year	
	Under cost re	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (5.67%) times Part III, Line B18); zero if negative	475,908.48
	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.67%) times Part III, Line B18) or (the highest rate used to er costs from any program (5.67%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	475,908.48
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA meter forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjuster to be a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2,	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F,		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	475,908.48

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Unaudited Actuals 2017-18 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 5.67%
Highest rate used in any program: 5.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
			70 004 00	E 070/
01	3010	1,382,573.10	78,391.89	5.67%
01	3060	168,501.36	9,554.09	5.67%
01	3061	39,328.14	2,229.90	5.67%
01	3110	12,087.64	685.36	5.67%
01	3310	504,375.90	28,598.10	5.67%
01	3315	11,976.77	679.08	5.67%
01	3320	49,172.91	2,788.09	5.67%
01	3550	39,374.25	1,968.71	5.00%
01	4035	90,543.59	5,133.82	5.67%
01	4203	10,849.91	216.99	2.00%
01	6010	507,000.00	25,350.00	5.00%
01	6264	168,076.60	9,529.94	5.67%
01	6387	137,221.98	7,780.49	5.67%
01	6500	1,670,268.49	94,704.22	5.67%
	6512	20,856.11	1,182.54	5.67%
01		14,025.93	795.27	5.67%
01	7085	24,171.48	1,370.52	5.67%
01	7220	•	8,585.21	4.86%
01	9010	176,705.30	109,099.00	5.25%
13	5310	2,078,076.83		5.25%
13	5370	61,265.76	3,216.45	5.2570

Unaudited Actuals 2017-18 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA	YEAR				
Adjusted Beginning Fund Balance	9791-9795	155,382.66		0.00	155,382.66
State Lottery Revenue	8560	554,892.73		213,385.83	768,278.56
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of	•				
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available				C7755 170	
(Sum Lines A1 through A5)		710,275.39	0.00	213,385.83	923,661.22
1					
B. EXPENDITURES AND OTHER FINANCI	NG USES				
 Certificated Salaries 	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00		0.1112370100371091	0.00
4. Books and Supplies	4000-4999	269,650.76		213,385.83	483,036.59
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	58,049.28			58,049.28
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				ACCOMMON
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
 Total Expenditures and Other Financin (Sum Lines B1 through B11) 	ng Uses	327,700.04	0.00	213,385.83	541,085.87
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	382.575.35	0.00	0.00	382,575.3

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

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

Unaudited Actuals 2017-18 General Fund and Charter Schools Funds Program Cost Report

15 73908 0000000 Form PCR

	1	Other Funds			111111111111111111111111111111111111111	1	Other Costs	8500	8100	7150	7110	Other Goals	6000	5000-5999	4850	4760	4630	4620	4610	4110	3800	3700	3550	3400	3300	3200	3100	1110	0001	Instructional Goals	Goal			
Total General Fund and Charter Schools Funds Expenditures	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)	Other Outgo	Facilities Acquisition & Construction	Enterprise	Food Services		Child Care and Development Services	Community Services	Nonagency - Other	Nonagency - Educational		Regional Occupational Ctr/Prg (ROC/P)	Special Education	Migrant Education	Bilingual	Adult Career Technical Education	Adult Correctional Education	Adult Independent Study Centers	Regular Education, Adult	Career Technical Education	Specialized Secondary Programs	Community Day Schools	Opportunity Schools	Independent Study Centers	Continuation Schools	Alternative Schools	Regular Education, K-12	Pre-Kindergarten		Program/Activity			
23,947,364.96								0.00	247,004.67	0.00	0.00		0.00	2,610,897.73	219,310.05	0.00	0.00	0.00	0.00	0.00	177,626.19	0.00	0.00	0.00	145,983.30	657,931.91	0.00	19,888,611.11	0.00		Column 1	(Schedule DCC)	Direct Charged	
10,235,117.38		0.00						0.00	0.00	0.00	0.00		0.00	679,036.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,732.83	0.00	9,367,347.84	0.00		Column 2	(Schedule AC)	Allocated	Direct Costs
34,182,482.34		0.00						0.00	247,004.67	0.00	0.00		0.00	3,289,934.44	219,310.05	0.00	0.00	0.00	0.00	0.00	177,626.19	0.00	0.00	0.00	145,983.30	846,664.74	0.00	29,255,958.95	0.00		Column 3		Subtotal	***************************************
2,597,068.89	(112,315.45)	180,893.21						0.00	18,271.03	0.00	0.00		0.00	243,357.69	16,222.45	0.00	0.00	0.00	0.00	0.00	13,139.08	0.00	0.00	0.00	10,798.44	62,628.11	0.00	2,164,074.33	0.00		Column 4	(col. 3 x Sch. CAC line E	Costs	Central Admin
9,991,553.21			6,280,421.30	3,681,274.99	0.00	29,856.92																									Column 5	(Schedule OC)	Other Costs	
46,771,104.44	(112,315.45)	180,893.21	6,280,421.30	3,681,274.99	0.00	29,856.92		0.00	265,275.70	0.00	0.00		0.00	3,533,292.13	235,532.50		0.00		0.00	0.00	190,765.27	0.00	0.00	0.00	156,781.74	909,292.85	0.00	31,420,033.28	0.00		Column 6	(col. 3 + 4 + 5)	Program	Total Costs by

Unaudited Actuals 2017-18 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

15 73908 0000000 Form PCR

Total Direct	8500	8100	7150	7110	Other Goals	6000	5000-5999	4850	4760	4630	4620	4610	4110	3800	3700	3550	3400	3300	3200	3100	1110	0001	Instructional Goals	Goal	
Total Direct Charged Costs	Child Care and Development Services	Community Services	Nonagency - Other	Nonagency - Educational		ROC/P	Special Education	Migrant Education	Bilingual	Adult Career Technical Education	Adult Correctional Education	Adult Independent Study Centers	Regular Education, Adult	Career Technical Education	Specialized Secondary Programs	Community Day Schools	Opportunity Schools	Independent Study Centers	Continuation Schools	Alternative Schools	Regular Education, K-12	Pre-Kindergarten		Type of Program	
21,648,867.04	0.00		0.00	0.00		0.00	1,810,417.32	90,993.71	0.00	0.00	0.00	0.00	0.00	177.626.19	0.00	0.00	0.00	78,394,72	324,864,64	0.00	19,166,570 46	0.00		(Functions 1000- 1999)	Instruction
204,946.33	0.00	0.00	0,00	0.00		0.00	158,685.06	46,261.27	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		(Functions 2100- 2200)	Instructional Supervision and Administration
9.838.78	0.00	0.00	0.00	0.00		0.00	0.00	701.05	0.00	0.00	0.00	0.00	0,00	0.00	0,00	0.00	0,00	0.00	0.00	0.00	9,137.73	0.00		(Functions 2420- 2495)	Library, Media, Technology and Other Instructional Resources
315,922 97	0.00	0.00	0.00	0.00		0.00	9,457.39	0,00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	67,588,58	238,877.00	0.00	0.00	0.00		(Function 2700)	School Administration
778,255.39	0.00	0,00	0.00	0.00		0.00	605,737.96	79,327,16	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0,00	0.00	0.00	93,190.27	0.00	0.00	0.00		(Functions 3110- 3160 and 3900)	Pupil Support Services
26,600.00	0.00	0.00	0.00	0.00		0.00	26,600.00	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		(Function 3600)	Pupil Transportation
712,902,92				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	712,902,92	0.00		(Functions 4000- 4999)	
247,004.67	0.00	247,004.67	0.00	0.00					The state of the s												10 h			(Functions 5000- 5999)	Ancillary Services Community Services
	0.00	0.00	0.00	0.00																				(Functions 7000- 7999, except 7210)*	General Administration
0.00 3,026.86	0.00	0.00	0.00	0.00		0.00	0.00	2,026.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00		(Functions 8100- 8400)	Plant Maintenance and Operations
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		(Function 8700)	Facilities Rents and Leases
23,947,364.96	0.00	247,004,67	0.00	0.00		0,00	2,610,897.73	219,310.05	0.00	0.00	0.00	0.00	0.00	177,626.19	0.00	0.00	0.00	145,983.30	657,931.91	0.00	19.888.611.11	0.00		Total	

Unaudited Actuals 2017-18 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

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PC	8
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.28 358.099.04	4.000,363.28	5.876.655.06	import Costs	Total Allocated Support Costs
0.00	0		Cafeteria (Funds 13 and 61)	
0.00	0	0.00	Child Development (Fund 12)	**
0.00	0		Adult Education (Fund 11)	i i
				Other Funds
0.00	0	0.00	Child Care and Development Svcs.	8500
0.00	0	0.00	Community Services	8100
0.00	0	0.00	Nonagency - Other	7150
0.00	0	0.00	Nonagency - Educational	7110
			-	Other Goals
0.00	0.	0.00	ROC/P	6000
21	254,800.21	374,309.23	Special Education (allocated to 5001)	5000-5999
0.00	0.	0.00	Migrant Education	4850
0.00	0.	0.00	Bilingual	4760
0.00	0.	0.00	Adult Career Technical Education	4630
19	0.00	0.00	Adult Correctional Education	4620
12	0.00	0.00	Adult Independent Study Centers	4610
10	0.00	0.00	Regular Education, Adult	4110
18	0.00	0.00	Career Technical Education	3800
19	0.00	0.00	Specialized Secondary Programs	3700
19	0.00	0.00	Community Day Schools	3550
10	0.00	0.00	Opportunity Schools	3400
12	0.00	0.00	Independent Study Centers	3300
18	76,440.06	112,292.77	Continuation Schools	3200
18	0.00	0.00	Alternative Schools	3100
12	3,669,123.01	5,390,053.06	Regular Education, K-12	1110
18	0.00	0.00	ls Pre-Kindergarten	Instructional Goals 0001
	Classroom Units	Full-Time Equivalents	Type of Program	Goal
[0]	ts (Based on factors input on Form PCRAF)	Allocated Support Costs (Based on		

Unaudited Actuals 2017-18 Program Cost Report Schedule of Central Administration Costs (CAC)

7.40%	E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)
36,627,964.16	D. Total Direct Charged and Allocated Costs (B3 + C5)
2,445,481.82	5 Total Direct Charged Costs in Other Funds
0.00	4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)
2,139,342.59	3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)
0.00	2 Child Development (Fund 12, Objects 1000-5999, except 5100)
306,139.23	C. Direct Charged Costs in Other Funds 1 Adult Education (Fund 11, Objects 1000-5999, except 5100)
34,182,482.34	3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds
10,235,117.38	2 Total Allocated Costs (from Form PCR, Column 2, Total)
23,947,364.96	B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds 1 Total Direct Charged Costs (from Form PCR, Column 1, Total)
2,709,384.34	5 Total Central Administration Costs in General Fund and Charter Schools Funds
1,949.40	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-4 7999)
2,180,100.55	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 3 0000, Objects 1000-7999)
34,000.00	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 2 9000, Objects 1000-7999)
493,334.39	A. Central Administration Costs in General Fund and Charter Schools Funds Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 1 9000, Objects 1000-7999)

General Fur Pr Sched Unaudited Actuals

Mcfarland Unified Kern County

Program Cost Report

15 73908 0000000 Form PCR

Total Other Costs 29,856.92 0.00 3,681,274.99	Other Outgo (Objects 1000-7999)	Facilities Acquisition & Construction (Objects 1000-6500) 3,681,274.99	Enterprise (Objects 1000-5999, 6400, and 6500)	Food Services (Objects 1000-5999, 6400, and 6500) 29,856.92	Type of Activity (Function 3700) (Function 6000) (Function 8500) (F	Facilities Acquisition & Construction
3,681,274.99		3,681,274.99			(Function 8500)	acilities Acquisition & Construction
6,280,421.30	6,280,421.30				(Functions 9000-9999)	Other Outgo
9,991,553.21	6,280,421.30	3,681,274.99	0.00	29,856.92	Total	

155

Unaudited Actuals 2017-18 General Fund and Charter Schools Funds

15 73908 0000000 Form PCRAF

							C. 10tal Allocation Factors	C. 10131
208.00	0.00	157.00	0 157.00	157.00	0 157.00	157.00		
							Cafeteria (Funds 13 & 61)	
							Child Development (Fund 12)	
TO N. SELECT PROPERTY.	SCHOOL STANDARDS		RESERVE AND RESERVED	STRUCK STRUCK	TO STATE OF THE PERSON OF THE	THE STREET STREET, STR	Adult Education (Fund 11)	
			THE REAL PROPERTY.				Other Funds Description	Other Fu
							8500 Child Care and Development Services	_
							8100 Community Services	~
							7150 Nonagency - Other	
							7110 Nonagency - Educational	~1
							er Goals Description	Other Goals
							6000 ROC/P	6
29.00		10.00	10.00	10.00	10.00	10.00	5000-5999 Special Education (allocated to 5001)	500
							4850 Migrant Education	4
							4760 Bilingual	4
							4630 Adult Career Technical Education	4
							4620 Adult Correctional Education	4
							4610 Adult Independent Study Centers	4
							4110 Regular Education, Adult	4
15							3800 Career Technical Education	ω
6							3700 Specialized Secondary Programs	иį
							3550 Community Day Schools	ļų
							3400 Opportunity Schools	ىپ
							3300 Independent Study Centers	ų,
		3.00	3.00	3.00	3.00	3.00	3200 Continuation Schools	Ų.
							3100 Alternative Schools	Ψ
175.00	0.00	144.00	144.00	144.00	144.00	144.00	1110 Regular Education, K-12	_
17000	3						0001 Pre-Kindergarten	00
							Instructional Goals Description	Instruction
			H10				there are undistributed expenditures in line A.)	
							(Note: Allocation factors are only needed for a column if	
PT Factor(s)	CU Factor(s)	CU Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	Enter Allocation Factor(s) by Goal:	B. Enter
358,099,04	0.00	4,000,363.28	1,285,282.09	3,169,997.43	801,146,99	620,228.55	Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	A. Amou
Pupil Transportation (Function 3600)	Facilities Rents and Leases (Function 8700)	Plant Maintenance and Operations (Functions 8100-8400)	Pupil Support Services (Functions 3100-3199 & 3900)	School Administration (Function 2700)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	Instructional Supervision and Administration (Functions 2100-2200)		
Pupils Transported	Units	Classroom Units		uivalents	Teacher Full-Time Equivalents		29	

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. 2016-17 Actual Comparison 2017-18 Expenditures by LEA (LE-CY)

Mcfarland Unified Kern County

Pacific Paci											
UNDUPLICATED PURIL COUNT			Special Education, Unspecified	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
13 14 15 15 15 15 15 15 15	Opject Coc										272
Column C											
77 0.00 0.00 18.282.82 148.576.69 22.1538.16 44 0.00 0.00 0.00 17.1877.63 415.74475 70 0.00 0.00 77.00 68.385.20 6.421.19 70 0.00 0.00 77.00 68.385.20 6.421.19 70 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 70 0.00	TOTAL EXF	PENDITURES (Funds 01, 09, & 62; resources 0000-9999)	468.198.47	0.00	00.0		89,684.90	61,510,94	615,027.07		1,234,421,38
44 0.00 0	2000 2000		61 430 57	00.0	00'0		18,282.52		221,538.16		469,768,21
26 0.00 0.00 777.42 776.05 9,823.38 71 0.00 0.00 0.00 0.00 0.00 0.00 71 0.00 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 0.00 70 0.00 0.00 0.00 0.00 0.00 0.00 86 0.00 0.00 0.00 0.00 0.00 0.00 86 0.00 0.00 0.00 0.00 0.00 0.00 86 0.00 0.00 0.00 0.00 0.00 0.00 80 0.00 0.00 0.00 0.00 0.00 0.00 80 0.00 0.00 0.00 0.00 0.00 0.00 80 0.00 0.00 0.00 0.00 0.00 0.00 <t< td=""><td>3000-5005</td><td></td><td>193 714 34</td><td>00.0</td><td>00'0</td><td></td><td>38,460.83</td><td></td><td>415,744.75</td><td></td><td>769,797.55</td></t<>	3000-5005		193 714 34	00.0	00'0		38,460.83		415,744.75		769,797.55
7.1 0.00 0.00 70.00 68,385.52 6,471.9 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 1.20 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.00 0.00 1.0 0.00 0.00 0.0	3000-3998		22 689 32	00 0	0.00		777.42		9,923,38		34,186.17
00 000 000 000 000 00 000 000 000 000 00 000 000 000 000 100 000 000 000 000 100 000 000 000 000 100 000 000 147,275,67 421,087,10 1,268,664,56 0.00 100 000 000 000 0.00 0.00 0.00 0.00 100 0.00 0.00 0.00 0.00 0.00 0.00 100 0.00 0.00 0.00 0.00 0.00 0.00 100 0.00 0.00 0.00 0.00 0.00 0.00 100 0.00 0.00 0.00 0.00 0.00 0.00 100 0.00 0.00 0.00 0.00 0.00 0.00 0.00 100 0.00 0.00 0.00 0.00 0.00 0.00	4000-4998		27 847 71	000	00.0		70.00		6,421.19		102,724,42
00 000 000 000 00 000 000 000 000 10 000 000 000 000 000 10 000 000 000 147,275,67 421,087,17 1,286,64.55 0,000 10 000 0,00 0,00 0,00 0,00 0,00 0,00 10 0,00 0,00 0,00 0,00 0,00 0,00 0,00 10 0,00 0,00 0,00 0,00 0,00 0,00 10 0,00 0,00 0,00 0,00 0,00 0,00 10 0,00 0,00 0,00 142,243,13 1,286,644,55 0,00 10 0,00 0,00 0,00 142,243,13 1,286,644,55 0,00 10 0,00 0,00 0,00 4512,91 31,414,81 1,244,42,20 0,00 10 0,00 0,00 0,00 0,00 0,00 0,00	3660-0000		000	000	00.0		00'0		00'0		0.00
00 000 000 000 000 14 000 000 000 147,275,67 421,087,10 1,268,654,55 0,000 15 0,00 0,00 0,00 3,467,17 0,00 0,00 0,00 15 0,00 0,00 0,00 0,00 0,00 0,00 0,00 15 0,00 0,00 0,00 0,00 0,00 0,00 0,00 15 0,00 0,00 0,00 0,00 0,00 0,00 0,00 16 0,00 0,00 0,00 150,742.84 421,087.10 1,288,654.55 0,00 16 0,00 0,00 0,00 150,742.84 421,087.10 1,288,654.55 0,00 16 0,00 0,00 0,00 0,00 0,00 0,00 0,00 16 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 16 0,00 0,00 0,00	24.00		000	000	00.0		0.00		00'0		00.00
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66 0,000 0,	7450-745	_ `	773.880.41	00 0	00.0		147,275.67		1,268,654,55	00.0	2,610,897.73
60 0.00 0.00 0.00 0.00 0.00 60 0.00 0.00 3,467,17 0.00 0.00 0.00 46 0.00 0.00 150,742,84 421,087,10 1,288,654.55 0.00 87 0.00 0.00 0.00 6,89,407,74 57,220.02 269,588.03 0.00 82 0.00 0.00 0.00 4,512,43 0.00 0.00 0.00 84 0.00 0.00 0.00 4,512,43 31,141,81 124,442,20 0.00 84 0.00 0.00 0.00 0.00 0.00 0.00 0.00 84 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 84 0.00 0.	i		12 A A A A B B	000	00.0		3,467.17		00'0		127,952.03
60 0.00 0.00 3.467.17 0.00 0.00 0.00 67 0.00 0.00 0.00 150.742.84 421.087.10 1.268,654.55 0.00 67 0.00 0.00 0.00 150.742.84 421.087.10 1.268,654.55 0.00 62 0.00 0.00 0.00 6.366.74 57.220.02 269,568.03 0.00 62 0.00 0.00 0.00 4.512.91 31.41.81 124.442.20 0.00 63 0.00 0.00 0.00 0.00 0.00 0.00 64 0.00 0.00 0.00 0.00 0.00 0.00 69 0.00 0.00 0.00 0.00 0.00 0.00 00 0.00 0.00 0.00 0.00 0.00 0.00 00 0.00 0.00 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0.00 0.00	7310	Iransters of Indirect Costs	00 0	000	000		00'0		00'0		00.00
60 0.00 0.00 3.467.17 0.00 <	/350	Iransrers or indirect costs - interiorid	670 038 60								679,036,60
87 0.00 0.00 150,742.84 421,087.10 1,268,654.55 0.00 90 0.00 0.00 0.00 6,369,74 421,281.3 0.00 0.00 62 0.00 0.00 0.00 6,356,74 14,243.13 0.00 0.00 62 0.00 0.00 0.00 4,512.81 31,441.81 124,442.20 0.00 64 0.00 0.00 0.00 0.00 0.00 0.00 0.00 60 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 0.00 0.00 0.00 0.00 0.00 0.00	PCRA	Program Cost Report Allocations	803 521 46	00 0	000		3,467.17		0.00	00.00	806,988.63
00 0.00 0.00 58,040,74 57,220,02 269,568,03 62 0.00 0.00 0.00 6,386,74 14,243,31 0.00 62 0.00 0.00 0.00 4,512,91 31,418,11 124,442,20 64 0.00 0.00 0.00 0.00 0.00 0.00 64 0.00 0.00 0.00 0.00 0.00 0.00 60 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 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		lotal indirect costs and PCR Allocations	4 577 404 87	000			150,742.84		1,268,654.55	00.0	3,417,886,36
Confinciated Statistis Confinciated Statistis Confinciated Statistis 14,243,13 0,00 Classified Statistis Confinciated Statistis Confinciated Statistis 14,243,13 0,00 Classified Statistis 15,331,08 0,00 0,00 0,00 0,00 0,00 Books and Supplies 20,722-4 0,00 <td>FEDERAL</td> <td>EXPENDITURES (Funds 01, 09, and 62; resources 3000-599</td> <td>9, except 3385)</td> <td></td> <td></td> <td></td> <td>58 040 74</td> <td></td> <td>269,568 03</td> <td></td> <td>384,828.79</td>	FEDERAL	EXPENDITURES (Funds 01, 09, and 62; resources 3000-599	9, except 3385)				58 040 74		269,568 03		384,828.79
Classified Supplies 15,331.08 0.00 0.00 4,512.91 31,141.81 124,422.0 Employee Benefits 20,272.64 0.00	1000-199		44 121 62	000			6,356.7		00.00		64 721 49
Comparison of the Properties	2000-299		15 331 08	000			4,512.9	31,14	124,442.20		175,428.00
Browners and Supplies Services and Supplies Coor	3000-399		20.272.64	000			0.00		00'0		20,272.64
Services and Other Operating Experiating Experiations (Control Discrete Costs and Provided Experiations) 0.00 <td< td=""><td>4000-499</td><td></td><td>250.00</td><td>000</td><td></td><td></td><td>0.0</td><td></td><td></td><td></td><td>250.00</td></td<>	4000-499		250.00	000			0.0				250.00
Capital Duristy Comparies Duristy	5099-595		000	000			0 0				000
State Special Schools State Special Schools 0.00	569-2609	_	000	000			0 0				00.00
Debt Service Total Direct Costs 79,975.34 0.00	7130		8 6	000			0.0				00'0
Transfers of Indirect Costs Total Infect C	7430-743		79 975 34	000			68,910,3			00.00	645,500,92
Transfers of Indirect Costs Zo,390,10 COO COO <t< td=""><td></td><td>DIAL DIRECT COSTS</td><td>000</td><td></td><td></td><td></td><td>3.467.1</td><td></td><td></td><td></td><td>32,065,27</td></t<>		DIAL DIRECT COSTS	000				3.467.1				32,065,27
Transfers of Indirect Costs - Interrund Total Indirect Costs TOTAL BEFORE OBJECT 8980 TOTAL BEFORE SPECIAL BEFORE OBJECT 8980 TOTAL BEFORE OBJ	7310	Transfers of Indirect Costs	01.080,02				0.0				00:0
Total Indirect Costs TOTAL BEFORE OBJECT 8980 Less: Contributions from Unrestricted Revenues to Federal Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	7350	Transfers of Indirect Costs - Interfund	0,00	000			3,467.1			0.00	
		Total Indirect Costs TOTAL BEFORE OBJECT 8980	108,573.44	0.0			72,377 5		- CONTRACTOR	0.00	677,566.19
	0868	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									C
TOOLS.		01000 IATOR									677,566.19

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Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs, 2016-17 Actual Comparison 2017-18 Expenditures by LEA (LE-CY)

Mcfarland Unified Kern County

Special Regionalized Special Special Unspecified Services Specialist Education, Infants Infants
& 6000
468,198.47
17,308.95
178,383.26
2,416.68
27,597.71
000
00:00
00'0
693,905.07
95,886.76
00:00
679,036.60
774,923.36
1,468,828,43
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) 1000-1999 Certificated Salaries
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61,049,96
1,436.94
2,516.00
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237,653.29
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237,653.29
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^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. 2016-17 Actual Comparison 2016-17 Expenditures by LEA (LE-PY)

2016-	17 Expenditures	A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	2,431,681.78	1,003,198.37
2.	Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2017-18 special education beginning fund balances from		
	SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	5	-
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	2,431,681.78	1,003,198.37
C. Ur 1.	nduplicated Pupil Count Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	262.00_	
2.	Enter any adjustments not included in Line C1 (explain below)	·	
3.	2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	262.00	

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Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

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SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total account and watering	0.00	0.00
Total exempt reductions	0.00	

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Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

15 73908 0000000 Report SEMA

SELPA:

(22)

SECTION 2

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		, (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)	
Note: If your LEA exercises the authority under 34 CFR	300 205(a) to reduce th	ne MOE requirement, the LEA	must list
the activities (which are authorized under the ESEA) pai	d with the freed up fund	ds:	

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SECTION 3	Column A	Column B	Column C
A COMPINED STATE AND LOCAL EXPENDITURES METUOD	Actual Expenditures (LE-CY Worksheet) FY 2017-18	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
A. COMBINED 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	3,417,886.36		
b. Less: Expenditures paid from federal sources	677,566.19		
c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation	2,740,320.17	2,431,681.78 0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,431,681.78	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,740,320.17	2,431,681.78	308,638.39

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

		Actual FY 2017-18	FY must be entered Comparison Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	3,417,886.36		
	b. Less: Expenditures paid from federal sources	677,566.19		
	c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation	2,740,320.17	2,431,681.78 0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,431,681.78	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	2,740,320.17	2,431,681.78	308,638.39
	d. Special education unduplicated pupil count	272	262	
	e. Per capita state and local expenditures (A2c/A2d)	10,074.71	9,281.23	793.48

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

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B. LOCAL EXPENDITURES ONLY METHOD

L EXPENDITURES ONLY WEIHOD	Actual FY 2017-18	FY must be entered Comparison Year	Difference
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation	1,238,260.74	1,003,198.37 0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,003,198.37	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	1,238,260.74	0.00 0.00 1,003,198.37	235,062.37

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

FY must be entered

	Actual FY 2017-18	Comparison Year	Difference
Under "Comparison Year," enter the most which MOE compliance was met using the actual method based on the per capita loca expenditures only.	recent year in actual vs.		
 a. Expenditures paid from local sources Add/Less: Adjustments required for MC Comparison year's expenditures, adjus 		1,003,198.37 0.00 1,003,198.37	
Less: Exempt reduction(s) from SECTION 2 Less: 50% reduction from SECTION 2 Net expenditures paid from local source	O TOTAL VIEW SERVICE AND	0.00 0.00 1,003,198.37	235,062.37
b. Special education unduplicated pupil co	ount <u>272</u>	262	
c. Per capita local expenditures (B2a/B2b	4,552.43	3,829.00	723.43

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

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

	7310 Transfers of Indirect Costs 0.00 7350 Transfers of Indirect Costs - Interfund 0.00 Total Indirect Costs 0.00 TOTAL BEFORE OBJECT 8980 262,583.02	Special Education, Unspecified Object Code Description Coal 5001) Coal 5001) Coal 5001 Coal 5001) Coal 5001 Co
0.00	0.00	Regionalized Services (Goal 5050) 0,00 0,00 0,00 0,00 0,00 0,00 0,00
0.00 0.00 0.00 0.00		Regionalized Program Special Education, In (Goal 5060) (Goal 571 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
0.00	000	Special Education, Infants (Goal 5710) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
0.00	0.00 0.00	Special Education, Preschool Students (Goal 5730) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
	0.00 0.00 0.00 30.000.00	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
	0.00	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00
	0.00	Adjustments*
0.00	0.00 0.00 0.00 0.00 0.292,583,02	Total 188,938,34 0.00 73,644,68 0.00 30,000,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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

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15.331,08 0.00 0.
Books and Supplies 20,272,64 0,00 0,
Services and Other Operating Expenditures 250.00 0.0
Capital Outlay 0.00
State Special Schools 0,00
Total Direct Costs 79,975.34 0.00
Transfers of Indirect Costs Total Indirect Costs TOTAL BEFORE OBJECT 8980 TOTAL BEFORE OBJECT 8980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)
Total Indirect Costs Total EFFORE OBJECT 8980 TOTAL BEFORE OBJECT 8980 Total Resources (Resources 3310-3400, except 3385, all goals 5000-5999) 28,598.10 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 72,377.56 102,604.96 394,010.23 0.00 0.00 72,377.56 102,604.96 394,010.23 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44 0.00 0.00 108,573.44
TOTAL BEFORE OBJECT 8980 108,573.44 0.00 0.00 72,377.56 102,604.96 394,010.23 0.00 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)
TOTAL COSTS

The second secon		-							TO THE COOLS	
963,984,16									1001	
									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)	8980
0.00									Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	8980
274,276,58	0.00	8,155.70	27 690 17	777.42	0.00	0.00	0.00	237,653.29	TOTAL BEFORE OBJECT 8980	
	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		7350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	D Transfers of Indirect Costs	7310
274,276,58	0.00	8,155.70	27,690.17	777.42	0.00	0.00	0.00	237,653,29		
				0,00	0.00	0,00	0.00	0.00		7430-7439
0.00					0.00	0.00	0.00	0,00		7130
0.00					0.00	0.00	0.00	0.00		6000-6999
29,316.00		200.00	26,60			0.00	0.00	2,516.00		5000-5999
10.465.95		7,455,54		777.42	0.00	0.00		1,436.94		4000-4999
61,187.147		78.94		0.00	0.00	0,00		61,049,96		3000-3999
657.10		421.22	235.88	0.00	0.00	0.00		0.00		2000-0000
172,650.39		0.00	0.00	0.00	0.00	0.00	0.00	99 & 8000-9999)	m	LOCAL EXP
2,061,283.57	SCHOOL BOX AND	A THE PROPERTY OF						d langeringer	TOTAL COSTS	
0.00										8980
2,061,283,57	0.00	874,644.32	318,482.14	78,365.28	0.00		0.00	789,791.83	TOTAL BEFORE OBJECT 8980	
95,886.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,886.76	A Program Cost Report Allocations (Ilon-and) Total Indirect Costs	T C Z
679 036 60			H SHIPS III					679 036 60		7350
0.00		0.00					0.00	0.00		7350
95,886.76		0.00	0.00	0.00	0.00	0.00	0.00	95,886.76		7340
1,965,396.81	0.00	874,644.32	318,482.14	78,365.28	0.00		0.00	693,905.07		
0.00		0.00	0.00	0.00			0.00	0.00		7430-7439
0.00		0,00			0.00	0.00	0.00	0.00		7130
0.00		0.00	0.00	0.00	0.00		0.00	0,00		6000-6999
102,474.42		6,421,19	68,385.52	70.00	0.00	0.00	0.00	27,597.71		5000-5999
13,913.53		9,923,38		777 42	0.00		0.00	2,416.68		4000-4999
594,369,55		291,302.55	90,735.82	33,947.92	0.00	0.00	0,00	178,383.26		3000-3999
405 046 72		221,538.16	154,273.83	11,925.78	0.00	0.00	0.00	17,308.95		2000-2999
849 592 59		345,459.04	4,290.92	31,644.16	0.00	0.00	5, & 6000-9999) 0.00	ces 0000-2999, 338 468,198.47	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3365, 1000-1999 Certificated Salaries 468,198,47	1000-1999
	Minotilion	Cour of to	(Coat a too)	igoal araar	Godi ov 10)	(Goal anen)	(Goal 5050)	(Goal 5001)	ode Description	Object Code
Do Do	Adilicaments*	Ages 5-22 Ages 5-22 Nonseverely Disabled (Goal 5770)	Spec. Education, Ages 5-22 Severely Disabled		Special Education, Infants	Regionalized Program Specialist	Regionalized	Special Education, Unspecified		
		7								

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-B)

15 73908 0000000 Report SEMB

SELPA:	(??)	

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Budget by LEA (LB-B) and the 2017-18 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
	-	
	-	
	-	
	-:	S
Total exempt reductions	0.00	0.00

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Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-B)

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SECTION 2

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement	(c)		
(cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	(f)		
Note: If your LEA exercises the authority under 34 CFR 3 (which are authorized under the ESEA) paid with the free	300.205(a) to reduce the Mo	DE requirement, the LEA	must list the activities
And the second s			

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SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
A. COMBINED 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	2,822,155.12		
b. Less: Expenditures paid from federal sources	665,774,02		
c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE	2,156,381.10	2,740,320.17	
calculation		2,740,320.17	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,156,381.10	2,740,320.17	(583,939.07)

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.

	(6)	Budgeted Amounts FY 2018-19	FY must be entered Comparison Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	2,822,155.12		
	b. Less: Expenditures paid from federal sources	665,774		
	c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE	2,156,381.10	2,740,320.17	
	calculation		2,740,320.17	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	2,156,381.10	0.00 0.00 2,740,320.17	
	d. Special education unduplicated pupil count	272	272	
	e. Per capita state and local expenditures (A2c/A2d)	7,927.87	10,074.71	(2,146.84)

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.

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		2	0	1
	- 1	-/	1	

B. LOCAL EXPENDITURES ONLY METHOD

Budget Comparison Year Difference FY 2018-19 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. 1,238,260.74 a. Expenditures paid from local sources 1,940,678.02 0.00 Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE 1,238,260.74 calculation 0.00 Less: Exempt reduction(s) from SECTION 1 0.00 Less: 50% reduction from SECTION 2 1,238,260.74 702,417.28 1,940,678.02 Net expenditures paid from local sources

FY must be entered

FY must be entered

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

		Budget FY 2018-19	Comparison Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures	11 201013		
	Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	1,940,678.02	1,238,260.74 0.00 1,238,260.74	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	1,940,678.02	0.00 0.00 1,238,260.74	702,417.28
	b. Special education unduplicated pupil count	272	272	
	c. Per capita local expenditures (B2a/B2b)	7,134.85	4,552.43	2,582.42

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

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description I GENERAL FUND								
Expenditure Detail	18,019.50	0.00	0.00	(112,315,45)	0.00	5,001,536,37		
Other Sources/Uses Detail				+	0.00	5,001,536,37	13,164.06	0.0
Fund Reconciliation 9 CHARTER SCHOOLS SPECIAL REVENUE FUND						T		
Expenditure Detail	0.00	0.00	0.00	0,00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.0
Fund Reconciliation							0.00	0,0
0 SPECIAL EDUCATION PASS-THROUGH FUND			LET WEST					
Expenditure Detail	Name and Part of the Other Designation of the							
Other Sources/Uses Detail Fund Reconciliation				Г			0.00	0,1
1 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail				-	0,00	0.00	0.00	0
Fund Reconciliation								
2 CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0.00	0.00	0.00		- 1		
Other Sources/Uses Detail	0,00				1,536.37	0.00	0.00	0
Fund Reconciliation				1			0,00	0,
3 CAFETERIA SPECIAL REVENUE FUND				0.00		1		
Expenditure Detail	0.00	(18,019.50)	112,315.45	0.00	0.00	0.00		
Other Sources/Uses Detail		100		ton Date 2	0.00		0.00	13,164
Fund Reconciliation 4 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00	S 2011 12:5N	S1(0), 33(1)			ľ	
Other Sources/Uses Detail					500,000.00	0.00	0_00	0
Fund Reconciliation						ł	0,50	
5 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0,00				1	ļ. I	
Expenditure Detail	0.00	0,00			0.00	0.00	1	_
Other Sources/Uses Detail Fund Reconciliation	The state of the s						0.00	0,
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY	In Service Service	MARKET MINER						
Expenditure Detail			14	STATE OF THE PARTY	200	0.00		
Other Sources/Uses Detail				Control of the second	0.00	0.00	0.00	0
Fund Reconciliation				THE RESERVE OF THE PARTY OF THE		İ		
8 SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00	(55% July 01)					
Expenditure Detail	0.00	0,00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation							0,00	0
9 FOUNDATION SPECIAL REVENUE FUND	1				2010 41 200			
Expenditure Detail	0,00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail	Company of the St	THE REPORT OF				0.00	0,00	0
Fund Reconciliation						1		
0 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS		HELDER CONTRACTOR						
Expenditure Detail Other Sources/Uses Detail				20 - 12 3 3 3 1	0,00	0.00	0.00	0
Fund Reconciliation		1					0.00	
21 BUILDING FUND								
Expenditure Detail	0,00	0,00	t sometiment		0.00	0.00		
Other Sources/Uses Detail		1			0,00		0.00	0
Fund Reconciliation						j		
25 CAPITAL FACILITIES FUND	0,00	0.00						
Expenditure Detail Other Sources/Uses Detail	0,00				0,00	0,00	0.00	C
Fund Reconciliation							0,00	
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00		10	0.00	0.00		
Other Sources/Uses Detail							0.00	(
Fund Reconciliation	1	1						
85 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00			STATE OF THE STATE	0,00	0,00	0.00	
Fund Reconciliation		1	Land Land	WILLIAM STATE			0.00	
10 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		1	TA COME SELECT					
Expenditure Detail	0,00	0.00	A STATE OF THE	5 My Burnet 19	4,500,000.00	0.00		
Other Sources/Uses Detail	1		Men and the first		- 1/		0.00	
Fund Reconciliation 9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS		1		2011				
Expenditure Detail	0.00	0.00		and the same		0.00		
Other Sources/Uses Detail	SEE SECTION OF	STATE OF THE STATE OF	Direction (As res		0.00	0.00	0.00	
Fund Reconciliation	Seam House	A Charles	No. of the last of	120 July 180 180			0.00	
51 BOND INTEREST AND REDEMPTION FUND		Computer of	STATE OF THE STATE	Waste 1 20				
Expenditure Detail	STATE OF STATE OF		A PARTY	avenue a la mari	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation	S			8/3			0.00	
22 DEBT SVC FUND FOR BLENDED COMPONENT UNITS		PLEASURE TO SELECT						
Expenditure Detail	THE RESERVE	HE WILLY AND THE		The state of	0.00	0.00		
Other Sources/Uses Detail	State State				0,00	0.00	0.00	
Fund Reconciliation	8 34 BW			TE DISTORDER				
53 TAX OVERRIDE FUND	THE REAL PROPERTY.	P P		Production and the				
Expenditure Detail	25 25 25				0.00	0_00		
Other Sources/Uses Detail Fund Reconciliation	PARTY OF THE PARTY			(Sec. 25) 15 - 11			0.00	
56 DEBT SERVICE FUND	START HERE	Carried V		ST BEFORE SELECT				
Expenditure Detail				M. (0 - V - 3, 1)	0.00	0.00		
Other Sources/Uses Detail					0.00	0,00	0.00	
Fund Reconciliation	1							
57 FOUNDATION PERMANENT FUND	200	0.00	0.00	0.00				
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	
Fund Reconciliation 51 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0,00	0.00				
Other Sources/Uses Detail					0.00	0,00	0.00	
Fund Reconciliation		1					3.00	

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				TO A PROPERTY OF THE PARTY OF T	0.00	0.00		0.00
Fund Reconciliation			ESCHIOLENIE			H	0.00	0.00
63 OTHER ENTERPRISE FUND		1		K-SEE SCHOOL SEE		1		
Expenditure Detail	0.00	0,00				2.00		
Other Sources/Uses Detail				A STATE OF THE PARTY OF THE PAR	0,00	0.00	0.00	0.00
Fund Reconciliation		1	STATE OF STREET	INCOME TO SERVICE		-	0.00	0.00
66 WAREHOUSE REVOLVING FUND				INTERNATIONAL STATE				
Expenditure Detail	0.00	0,00		A STATE OF THE PARTY OF THE PAR	0.00	0.00		
Other Sources/Uses Detail		l l		THE RESERVE THE	0.00	0,00	0.00	0.00
Fund Reconciliation		1				-	0,00	0.00
67 SELF-INSURANCE FUND	0.000000	201207	10 20 Billion 19					
Expenditure Detail	0.00	0.00	100000000	DOM NO VOCE	0.00	0.00		
Other Sources/Uses Detail	BO-COTO VALUE OF				0.00	0.00	0.00	0.00
Fund Reconciliation		105 July 200			1		0.00	0.00
71 RETIREE BENEFIT FUND	(DEDOLO DE SUDE		Barrier - A			TO THE REAL PROPERTY.		
Expenditure Detail	TOST TESTOS				0,00	ESTON TO SERVE		
Other Sources/Uses Detail				THE RESERVE TO STATE OF THE PERSON OF THE PE	0.00		0.00	0.00
Fund Reconciliation				100000000000000000000000000000000000000	i	THE PARTY OF THE PARTY OF	0,00	
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND		2022	Blackett out	2012		10 5 5 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation	MINISTER STATE			20 1/21 10 10 20 11		ALCOHOLD THE	0_00	
76 WARRANT/PASS-THROUGH FUND	ENVENTOR N	ROW HOVE ON LOT						
Expenditure Detail			CONSTRUCTION			VILLET OF BUILD		
Other Sources/Uses Detail	Service V		September 19	3/E9/18/19/20/19	to record out		0.00	0.00
Fund Reconciliation	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V 705 5 1 . 17 1 1 1		A LEVALA ASSE		The Supplement	0.00	0.00
95 STUDENT BODY FUND	CONTRACTOR OF STREET		VAC EN PROPERTY	THE REAL PROPERTY.	10000			
Expenditure Detail			MUTATION MADE		Director State Inch	1200 200		
Olher Sources/Uses Detail	SUPPLIES AND LOS	19/6/19/19	E 2012	CONTROL OF THE		W MUSSIA		0.00
Fund Reconciliation	State of the latest			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0.00	0.00
TOTALS	18,019,50	(18,019.50)	112,315.45	(112,315.45)	5,001,536,37	5,001,536.37	13,164.06	13,104.00

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Unaudited Actuals 2017-18 Unaudited Actuals Technical Review Checks

Mcfarland Unified

Kern County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals 2018-19 Budget Technical Review Checks

Mcfarland Unified

Kern County

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

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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

EXCEPTION

FUND	RESOURCE	NEG. EFB
40	0000	-11,373.85
Explanation	The Unaudited Actuals ending fund balance ted at the time of the 2018-19 Budget. At will be reduced to eliminate the negative	First Interim, the

Total of negative resource balances for Fund 40 -11,373.85

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) are not positive individually by resource, by fund.

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE	
40	0000	9719	-11,373.85	

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.