

MCFARLAND UNIFIED SCHOOL DISTRICT

2021 - 2022 UNAUDITED ACTUALS



EVERY STUDENT EVERYDAY

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

**S. Aaron Resendez
Superintendent**

**Ambelina Garcia Duran
Deputy Superintendent/CBO**

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

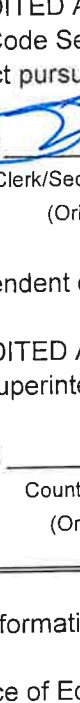
MCFARLAND UNIFIED SCHOOL DISTRICT 2021-22 UNAUDITED ACTUALS

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 13, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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Unaudited Actuals
FINANCIAL REPORTS
2021-22 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.37%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$37,178,797.23
	Appropriations Subject to Limit	\$37,178,797.23
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	5.65%

1/15/2021

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. 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)	3,288.86	3,288.86	3,288.86	3,258.61	3,258.61	3,258.61
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,288.86	3,288.86	3,288.86	3,258.61	3,258.61	3,258.61
5. District Funded County Program ADA						
a. County Community Schools	14.54	14.54	14.54	15.13	15.13	15.13
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.54	14.54	14.54	15.13	15.13	15.13
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,303.40	3,303.40	3,303.40	3,273.74	3,273.74	3,273.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,835,092.00		4,835,092.00			4,835,092.00
Work in Progress	7,969,179.00		7,969,179.00	19,014,217.00	2,125,645.00	24,857,751.00
Total capital assets not being depreciated	12,804,271.00	0.00	12,804,271.00	19,014,217.00	2,125,645.00	29,692,843.00
Capital assets being depreciated:						
Land Improvements	29,136,710.00		29,136,710.00	258,075.00		29,394,785.00
Buildings	49,868,532.00		49,868,532.00	1,867,570.00		51,736,102.00
Equipment	7,138,928.00	(1.00)	7,138,927.00	263,405.00		7,402,332.00
Total capital assets being depreciated	86,144,170.00	(1.00)	86,144,169.00	2,389,050.00	0.00	88,533,219.00
Accumulated Depreciation for:						
Land Improvements	(9,537,408.00)	(1.00)	(9,537,409.00)		1,127,546.00	(10,664,955.00)
Buildings	(14,777,621.00)		(14,777,621.00)		1,305,970.00	(16,083,591.00)
Equipment	(5,372,527.00)		(5,372,527.00)		277,523.00	(5,650,050.00)
Total accumulated depreciation	(29,687,556.00)	(1.00)	(29,687,557.00)	0.00	2,711,039.00	(32,398,596.00)
Total capital assets being depreciated, net excluding lease assets	56,456,614.00	(2.00)	56,456,612.00	2,389,050.00	2,711,039.00	56,134,623.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	69,260,885.00	(2.00)	69,260,883.00	21,403,267.00	4,836,684.00	85,827,466.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ESSA: Title I, Part A, Basic Grants	CARES ACT ESSER I Fund	CARES ACT ESSER II Fund	ESSER III Fund	ESSER III Fund: Learning Loss	Governor's Emergency Ed Relief (GEER) Fund	Expanded Learning Opportunities (ELO) Grant ESSER II
	84.01	84.425	84.425	84.425	84.425U	84.425C	84.425
	3010	3210	3212	3213	3214	3215	3216
	8290	8290	8290	8290	8290	8290	8290
AWARD							
1. Prior Year Carryover	944,106.22	414,078.82	0.00	0.00	0.00	112,982.40	0.00
2. a. Current Year Award	1,924,626.00	0.00	6,433,541.00	11,569,778.00	2,892,444.00		440,757.00
b. Transferability (ESSA)							
c. Other Adjustments		145.00					
d. Adj. Curr. Yr. Award (sum lines 2a, 2b, & 2c)	1,924,626.00	145.00	6,433,541.00	11,569,778.00	2,892,444.00	0.00	440,757.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,868,732.22	414,223.82	6,433,541.00	11,569,778.00	2,892,444.00	112,982.40	440,757.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	944,106.22	(276,475.18)	643,909.00			3,269.40	
6. Cash Received in Current Year	514,152.00	690,699.00	1,412,433.00	1,446,556.00		109,713.00	110,189.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,458,258.22	414,223.82	2,056,342.00	1,446,556.00	0.00	112,982.40	110,189.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,104,976.49	414,223.82	2,112,072.93	4,243,116.05	97,281.91	112,982.40	20,824.66
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,104,976.49	414,223.82	2,112,072.93	4,243,116.05	97,281.91	112,982.40	20,824.66
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(646,718.27)	0.00	(55,730.93)	(2,796,560.05)	(97,281.91)	0.00	89,364.34
a. Unearned Revenue							89,364.34
b. Accounts Payable	646,718.27		55,730.93	2,796,560.05	97,281.91	0.00	
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	763,755.73	0.00	4,321,468.07	7,326,661.95	2,795,162.09	0.00	419,932.34
15. If Carryover is allowed, enter line 14 amount here	763,755.73		4,321,468.07	7,326,661.95	2,795,162.09	0.00	419,932.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,104,976.49	414,223.82	2,112,072.93	4,243,116.05	97,281.91	112,982.40	20,824.66



SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Expanded Learning Opportunities (ELO) Grant GEER II	(ELO) ESSER III State Reserve, Emergency Needs	(ELO) ESSER III State Reserve, Learning Loss	Special Ed: ARP IDEA Part B, Sec. 619, Preschool	Special Ed: ARP IDEA Part B, Sec. 611	Special Ed: IDEA Basic Local Assist Entitlement	Special Ed: IDEA Preschool Grants, Part B, Sec 619
	84,425	84,425	84,425	84,173	84,027	84,027	84,173
	3217	3218	3219	3308	3305	3310	3315
	8290	8290	8290	8182	8182	8181	8182
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Prior Year Carryover	101,158.00	287,322.00	495,294.00	15,914.00	140,694.00	626,839.00	18,881.00
2. a. Current Year Award							
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	101,158.00	287,322.00	495,294.00	15,914.00	140,694.00	626,839.00	18,881.00
3. Required Matching Funds/Other 4. Total Available Award (sum lines 1, 2d, & 3)	101,158.00	287,322.00	495,294.00	15,914.00	140,694.00	626,839.00	18,881.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year						(156,900.00)	(2,953.00)
6. Cash Received in Current Year	25,290.00	71,831.00	123,824.00		140,694.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	25,290.00	71,831.00	123,824.00	0.00	140,694.00	(156,900.00)	(2,953.00)
EXPENDITURES							
9. Donor-Authorized Expenditures	13,173.40		126,327.00				18,881.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	13,173.40	0.00	126,327.00	0.00	15,914.00	626,839.00	18,881.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	12,116.60	71,831.00	(2,503.00)	(15,914.00)	140,694.00	(783,739.00)	(21,834.00)
a. Unearned Revenue	12,116.60	71,831.00			140,694.00		
b. Accounts Payable							
c. Accounts Receivable			2,503.00			783,739.00	21,834.00
14. Unused Grant Award Calculation (line 4 minus line 9)	87,984.60	287,322.00	368,967.00	0.00	140,694.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	87,984.60	287,322.00	368,967.00		140,694.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,173.40	0.00	126,327.00	0.00	15,914.00	626,839.00	18,881.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	CTE for the 21st Century (Perkins V) Second, Sec. 131	Adult Education: Adult Basic Education & ELA	Adult Education: Adult Secondary Education	ESSA: Title II, Part A, Supporting Instruction	Title IV, Part A, Student Support & Acad Enrichment	ESSA: Title III, Immigrant Student Program	Title III, English Learner Student Program
FEDERAL CATALOG NUMBER	84,048	84,002A	84,002	84,367	84,424	84,365	84,365
RESOURCE CODE	3550	3905	3913	4035	4127	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	210,735.84	143,299.42	5,063.89	150,268.46
2. a. Current Year Award	46,887.00	34,281.34	25,938.62	202,496.00	145,037.00		146,617.00
b. Transferability (ESSA)							0.24
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	46,887.00	34,281.34	25,938.62	202,496.00	145,037.00	0.00	146,617.24
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	46,887.00	34,281.34	25,938.62	413,231.84	288,336.42	5,063.89	296,885.70
REVENUES							
5. Unearned Revenue Deferred from Prior Year	230.32			110,639.84	93,155.42	5,063.89	150,268.70
6. Cash Received in Current Year	817.73	1,318.24	2,254.71				48,138.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,048.05	1,318.24	2,254.71	110,639.84	93,155.42	5,063.89	198,406.70
EXPENDITURES							
9. Donor-Authorized Expenditures	46,887.00	34,281.34	25,938.62	229,612.64	147,019.75		209,411.53
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	46,887.00	34,281.34	25,938.62	229,612.64	147,019.75	0.00	209,411.53
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(45,838.95)	(32,963.10)	(23,683.91)	(118,972.80)	(53,864.33)	5,063.89	(11,004.83)
a. Unearned Revenue						5,063.89	
b. Accounts Payable							
c. Accounts Receivable	45,838.95	32,963.10	23,683.91	118,972.80	53,864.33		11,004.83
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	183,619.20	141,316.67	5,063.89	87,474.17
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	183,619.20	141,316.67	5,063.89	87,474.17
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	46,887.00	34,281.34	25,938.62	229,612.64	147,019.75	0.00	209,411.53

2021-22 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Mcfarland Unified
Kern County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Child Nutrition: Fresh Fruit and Vegetable Program	Title IX, Part A, McKinney-Vento Homeless Grants	ARP Homeless Children and Youth (ARP-HCY)	ARP Homeless Children & Youth II (ARP HCY II)	AB 114 CANS Demonstration Project	TOTAL
	10,582	84,196	84,425	84,425	84,027	
	5370	5630	5632	5634	5810	
	8220	8290	8290	8290	8182	
AWARD						
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	1,980,535.05
2. a. Current Year Award	82,381.25	24,350.00	10,843.82	63,440.00	3,063.00	25,732,583.03
b. Transferability (ESSA)		0.01				0.25
c. Other Adjustments						145.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	82,381.25	24,350.01	10,843.82	63,440.00	3,063.00	25,732,728.28
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	82,381.25	24,350.01	10,843.82	63,440.00	3,063.00	27,713,263.33
REVENUES						
5. Unearned Revenue Deferred from Prior Year		0.01				1,514,314.62
6. Cash Received in Current Year	60,675.45	21,915.00	7,590.67	15,860.00	3,063.00	4,807,013.80
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	60,675.45	21,915.01	7,590.67	15,860.00	3,063.00	6,321,328.42
EXPENDITURES						
9. Donor-Authorized Expenditures	82,381.25	24,350.01	7,528.90	320.10	0.00	10,714,343.80
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	82,381.25	24,350.01	7,528.90	320.10	0.00	10,714,343.80
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(21,705.80)	(2,435.00)	61.77	15,539.90	3,063.00	(4,393,015.38)
a. Unearned Revenue			61.77	15,539.90	3,063.00	337,734.50
b. Accounts Payable						0.00
c. Accounts Receivable	21,705.80	2,435.00				4,730,749.88
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	3,314.92	63,119.90	3,063.00	16,998,919.53
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	3,314.92	63,119.90	3,063.00	16,998,919.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	82,381.25	24,350.01	7,528.90	320.10	0.00	10,714,343.80

2021-22 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	After School Education and Safety (ASES)	After School Kids Code Grant Pilot Program	Child Dev: Universal Prekindergarten (UPK) Planning	Career Technical Education Incentive Grant Program	TUPE: Discretionary District Grants	Agricultural Career Technical Education Incentive	Partnership Academies Program
RESOURCE CODE	6010	6011	6053	6387	6650	7010	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	17,767.52	0.00	259,261.84	0.00	0.00	91,888.00
2. a. Current Year Award	457,836.40	5,000.00	161,237.00	94,042.00	151,808.00	8,505.00	20,700.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	457,836.40	5,000.00	161,237.00	94,042.00	151,808.00	8,505.00	20,700.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	457,836.40	22,767.52	161,237.00	353,303.84	151,808.00	8,505.00	112,588.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		12,767.52		232,187.44			91,888.00
6. Cash Received in Current Year	297,593.66		161,237.00			8,505.00	20,700.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	297,593.66	12,767.52	161,237.00	232,187.44	0.00	8,505.00	112,588.00
EXPENDITURES							
9. Donor-Authorized Expenditures	457,836.40	17,767.52	0.00	154,110.48	22,119.95	8,505.00	95,869.92
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	457,836.40	17,767.52	0.00	154,110.48	22,119.95	8,505.00	95,869.92
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(160,242.74)	(5,000.00)	161,237.00	78,076.96	(22,119.95)	0.00	16,718.08
a. Unearned Revenue			161,237.00	78,076.96			16,718.08
b. Accounts Payable	160,242.74	5,000.00			22,119.95		
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,000.00	161,237.00	199,193.36	129,688.05	0.00	16,718.08
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	161,237.00	199,193.36	129,688.05	0.00	16,718.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	457,836.40	17,767.52	0.00	154,110.48	22,119.95	8,505.00	95,869.92

STATE PROGRAM NAME	In-Person Instruction (IP) Grant						TOTAL
RESOURCE CODE	7422						
REVENUE OBJECT	8590						
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	645,331.00						1,014,248.36
2. a. Current Year Award	864,622.00						1,763,750.40
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	864,622.00	0.00	0.00	0.00	0.00	0.00	1,763,750.40
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,509,953.00	0.00	0.00	0.00	0.00	0.00	2,777,998.76
REVENUES							
5. Unearned Revenue Deferred from Prior Year	645,331.00						982,173.96
6. Cash Received in Current Year	864,622.00						1,352,657.66
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	1,509,953.00	0.00	0.00	0.00	0.00	0.00	2,334,831.62
EXPENDITURES							
9. Donor-Authorized Expenditures	1,209,316.76						1,965,526.03
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	1,209,316.76	0.00	0.00	0.00	0.00	0.00	1,965,526.03
12. Amounts included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	300,636.24	0.00	0.00	0.00	0.00	0.00	369,305.59
a. Unearned Revenue	300,636.24						556,668.28
b. Accounts Payable							0.00
c. Accounts Receivable							187,362.69
14. Unused Grant Award Calculation (line 4 minus line 9)	300,636.24	0.00	0.00	0.00	0.00	0.00	812,472.73
15. If Carryover is allowed, enter line 14 amount here	300,636.24						807,472.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,209,316.76	0.00	0.00	0.00	0.00	0.00	1,965,526.03

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	0.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	0.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00
EXPENDITURES	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00

2021-22 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Mcfarland Unified
Kern County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Child Nutrition: School Programs	Child Nutrition: COVID CARES Act Suppl. Meal Reimb.	Child Nutrition: Child Care Food Program Claims	TOTAL
	10.553	84.425	10.558	
	5310	5316	5320	
	8220	8220	8220	
AWARD				
1. Prior Year Restricted Ending Balance	628,912.79	131,414.16	693,914.24	1,454,241.19
2. a. Current Year Award	2,703,173.86		236,808.38	2,939,982.24
b. Other Adjustments	560,221.77		(560,221.77)	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,263,395.63	0.00	(323,413.39)	2,939,982.24
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,892,308.42	131,414.16	370,500.85	4,394,223.43
REVENUES				
5. Cash Received in Current Year	2,107,882.50		200,168.42	2,308,050.92
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,155,513.13	0.00	(523,581.81)	631,931.32
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,155,513.13	0.00	(523,581.81)	631,931.32
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	3,263,395.63	0.00	(323,413.39)	2,939,982.24
EXPENDITURES				
10. Donor-Authorized Expenditures	2,347,450.58	131,414.16	202,321.56	2,681,186.30
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	2,347,450.58	131,414.16	202,321.56	2,681,186.30
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,544,857.84	0.00	168,179.29	1,713,037.13

2021-22 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Expanded Learning Opportunities Program (ELOP)	California Clean Energy Jobs Act	Lottery: Instructional Materials	Adult Education Program	Special Education	Special Education Early Intervention Preschool Grant	Child Nutrition: COVID State Suppl. Meal Reimb
RESOURCE CODE	2600	6230	6300	6391	6500	6547	7027
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8520
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	3,430.53	653,735.64	109,483.45	0.00	0.00	0.00
2. a. Current Year Award	1,946,620.00		307,345.26	325,900.00	2,308,389.00	109,931.00	27,406.50
b. Other Adjustments			(8,189.72)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,946,620.00	0.00	299,155.54	325,900.00	2,308,389.00	109,931.00	27,406.50
3. Required Matching Funds/Other					1,274,601.14		
4. Total Available Award (sum lines 1, 2c, & 3)	1,946,620.00	3,430.53	952,891.18	435,383.45	3,582,990.14	109,931.00	27,406.50
REVENUES							
5. Cash Received in Current Year	1,946,620.00		174,392.49	298,742.00	123,223.72		27,406.50
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	124,763.05	27,158.00	2,185,165.28	109,931.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	124,763.05	27,158.00	2,185,165.28	109,931.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,946,620.00	0.00	299,155.54	325,900.00	2,308,389.00	109,931.00	27,406.50
EXPENDITURES							
10. Donor-Authorized Expenditures	174,713.68	0.00	10,804.62	315,364.15	3,582,990.14		27,406.50
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	174,713.68	0.00	10,804.62	315,364.15	3,582,990.14	0.00	27,406.50
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,771,906.32	3,430.53	942,086.56	120,019.30	0.00	109,931.00	0.00

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

STATE PROGRAM NAME	Learning Comm. for School Success Program	Classified School Employee Prof. Dev. Block Grant	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	Expanded Learning Opportunities (ELO) Grant	ELO Grant: Paraprofessional Staff	Low-Performing Students Block Grant
RESOURCE CODE	7085	7311	7412	7413	7425	7426	7510
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	180,640.49	15,076.49	0.00	0.00	1,117,330.57	135,927.00	85,915.00
2. a. Current Year Award			189,792.00	71,153.00	150,441.30	137,219.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	189,792.00	71,153.00	150,441.30	137,219.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	180,640.49	15,076.49	189,792.00	71,153.00	1,267,771.87	273,146.00	85,915.00
REVENUES							
5. Cash Received in Current Year				71,153.00	150,441.30	16,715.70	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	189,792.00	0.00	0.00	120,503.30	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	189,792.00	0.00	0.00	120,503.30	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	189,792.00	71,153.00	150,441.30	137,219.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		784.95		27,261.68	730,208.49	235,367.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	784.95	0.00	27,261.68	730,208.49	235,367.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	180,640.49	14,291.54	189,792.00	43,891.32	537,563.38	37,779.00	85,915.00

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	2,301,539.17
2. a. Current Year Award	5,574,197.06
b. Other Adjustments	(8,189.72)
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,566,007.34
3. Required Matching Funds/Other	1,274,601.14
4. Total Available Award (sum lines 1, 2c, & 3)	9,142,147.65
REVENUES	
5. Cash Received in Current Year	2,808,694.71
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,757,312.63
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,757,312.63
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	5,566,007.34
EXPENDITURES	
10. Donor-Authorized Expenditures	5,104,901.21
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	5,104,901.21
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	4,037,246.44

LOCAL PROGRAM NAME	Ongoing & Major Maintenance Account	Other Restricted Local	Other Grants	First 5 Proposition 10	Medical Billing	TOTAL
RESOURCE CODE	8150	9010	9012	9015	9640	
REVENUE OBJECT	8980	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	0.00	320,668.46	38,132.68	0.00	57,441.54	416,242.68
2. a. Current Year Award		228,052.17	1,500.00	160,000.00	49,850.16	439,402.33
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	228,052.17	1,500.00	160,000.00	49,850.16	439,402.33
3. Required Matching Funds/Other	1,725,244.80					1,725,244.80
4. Total Available Award (sum lines 1, 2c, & 3)	1,725,244.80	548,720.63	39,632.68	160,000.00	107,291.70	2,580,889.81
REVENUES						
5. Cash Received in Current Year		228,052.17	1,500.00	119,966.64	49,850.16	399,368.97
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	40,033.36	0.00	40,033.36
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	40,033.36	0.00	40,033.36
8. Contributed Matching Funds	1,725,244.80					1,725,244.80
9. Total Available (sum lines 5, 7c, & 8)	1,725,244.80	228,052.17	1,500.00	160,000.00	49,850.16	2,164,647.13
EXPENDITURES						
10. Donor-Authorized Expenditures	1,725,244.80	115,649.03	0.00	160,000.00	38,602.33	2,039,496.16
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	1,725,244.80	115,649.03	0.00	160,000.00	38,602.33	2,039,496.16
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	433,071.60	39,632.68	0.00	68,689.37	541,393.65

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	18,125,196.79	301	0.00	303	18,125,196.79	305	141.75	770,007.00	307	17,355,189.79	309
2000 - Classified Salaries	6,453,583.35	311	252,580.12	313	6,201,003.23	315	500,676.91	1,136,850.00	317	5,064,153.23	319
3000 - Employee Benefits	12,708,660.14	321	615,045.80	323	12,093,614.34	325	198,980.93	1,155,720.00	327	10,937,894.34	329
4000 - Books, Supplies Equip Replace. (6500)	7,112,134.22	331	4,177,118.76	333	2,935,015.46	335	711,676.70	1,816,542.00	337	1,118,473.46	339
5000 - Services . . . & 7300 - Indirect Costs	7,400,507.57	341	3,867.88	343	7,396,639.69	345	263,331.03	1,862,133.00	347	5,534,506.69	349
TOTAL					46,751,469.51	365			TOTAL	40,010,217.51	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			55.37%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.37%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	40,010,217.51
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Long-Term Liabilities

15 73908 0000000
Form DEBT

Mcfarland Unified
Kern County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	36,517,430.00	1,488,163.00	38,005,593.00	212,806.00	1,845,000.00	36,373,399.00	1,855,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,320,048.00	(203,447.00)	2,116,601.00		144,784.00	1,971,817.00	
Net Pension Liability	16,991,263.00	3,373,190.00	20,364,453.00		6,572,808.00	13,791,645.00	
Total/Net OPEB Liability	48,785.00		48,785.00	5,562.00		54,347.00	
Compensated Absences Payable							
Governmental activities long-term liabilities	55,877,526.00	4,657,906.00	60,535,432.00	218,368.00	8,562,592.00	52,191,208.00	1,855,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	596,475.00		596,475.00		288,466.00	308,009.00	308,009.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	596,475.00	0.00	596,475.00	0.00	288,466.00	308,009.00	308,009.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	64,810,419.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,571,742.59
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	341,658.39
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,675,015.14
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	308,521.19
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,926,575.69
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,251,770.41
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				43,986,906.90

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,303.40
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,315.65
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	37,348,588.97	11,292.77
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	37,348,588.97	11,292.77
B. Required effort (Line A.2 times 90%)	33,613,730.07	10,163.49
C. Current year expenditures (Line I.E and Line II.B)	43,986,906.90	13,315.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	35,195,581.47		35,195,581.47			37,178,797.23
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,306.50		3,306.50			3,303.40
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	3,303.40		3,303.40	3,273.74		3,273.74
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,303.40			3,273.74
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	58,919.20		58,919.20	41,392.00		41,392.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	5,599,653.31		5,599,653.31	5,833,799.00		5,833,799.00
5. Unsecured Roll Taxes (Object 8042)	592,631.49		592,631.49	584,546.00		584,546.00
6. Prior Years' Taxes (Object 8043)	186,271.63		186,271.63	0.00		0.00
7. Supplemental Taxes (Object 8044)	156,694.92		156,694.92	125,950.00		125,950.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(498,451.99)		(498,451.99)	(695,464.00)		(695,464.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	5,448.71		5,448.71	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	462,313.07		462,313.07	283,078.00		283,078.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	6,563,480.34	0.00	6,563,480.34	6,173,301.00	0.00	6,173,301.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	6,563,480.34	0.00	6,563,480.34	6,173,301.00	0.00	6,173,301.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,725,244.80		1,725,244.80	2,245,420.00		2,245,420.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,725,244.80	0.00	1,725,244.80	2,245,420.00	0.00	2,245,420.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	36,409,572.83		36,409,572.83	38,730,108.00		38,730,108.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	502,585.38		502,585.38	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	36,912,158.21	0.00	36,912,158.21	38,730,108.00	0.00	38,730,108.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	64,455,347.89		64,455,347.89	67,424,167.87		67,424,167.87
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(714,598.75)		(714,598.75)	0.00		0.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2021-22 Actual			
PRELIMINARY APPROPRIATIONS LIMIT			2022-23 Budget			
1. Revised Prior Year Program Limit (Lines A1 plus A6)			35,195,581.47			37,178,797.23
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9991			0.9910
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			37,178,797.23			39,625,924.25
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			6,563,480.34			6,173,301.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			396,408.00			392,848.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			32,340,561.69			35,698,043.25
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			32,340,561.69			35,698,043.25
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(714,598.75)			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			5,848,881.59			6,173,301.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			33,055,160.44			35,698,043.25
9. Total Appropriations Subject to the Limit			5,848,881.59			
a. Local Revenues (Line D7b)			33,055,160.44			
b. State Subventions (Line D8)			1,725,244.80			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			37,178,797.23			

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

RESOLUTION ESTABLISHING)
APPROPRIATIONS LIMIT UNDER) RESOLUTION NO. 2223-04
GOVERNMENT CODE §§7900, ET SEQ.)
_____)

Recitals

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

Action Taken

NOW, THEREFORE, THE BOARD RESOLVES THAT:

1. **Recitals Approved.** The above recitals are approved and found to be correct.
2. **Appropriations Limit for Current Fiscal Year Established.** The appropriations limit applicable to this district for the current fiscal year is established as \$37,178,797.23 an amount equal to the estimated amount of proceeds of taxes as calculated by staff.
3. **Appropriations Limit Recalculated for Prior Fiscal Year.** As required by Education Code §42132, the recalculated appropriations limit for the prior fiscal year is \$35,195,581.47.
4. **Periodic Readjustments.** The Superintendent or designee is authorized to act on behalf of the Board in adjusting our appropriations limit if and when there may be an update in reported proceeds of taxes.

I CERTIFY that the above resolution, proposed by Trustee David Diaz and seconded by Trustee David Arguello, was duly passed and adopted by the Governing Board of the McFarland Unified School District of Kern County, California, at an official and public meeting thereof held on September 13, 2022 by the following vote:

AYES: 4

NAYES: 0

ABSENT: 1

ABSTENTIONS: 0

DATED: 9/13/22

GOVERNING BOARD OF THE
MCFARLAND UNIFIED SCHOOL DISTRICT

BY: [Signature]

TITLE: President

Attachment: Staff Report

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,558,557.47
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 35,245,669.55

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.

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,358,005.74
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	30,103.07
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	28,300.00
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)	223,443.47
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,639,852.28
9. Carry-Forward Adjustment (Part IV, Line F)	23,671.35
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,663,523.63

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,394,765.20
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,234,589.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,796,958.34
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	841,339.17
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	341,720.07
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	598,926.91
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)	82,780.35
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,831,838.69
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	282,082.74
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,699,957.98
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	47,104,959.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	59,104,959.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 5.60%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 5.65%

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 costs incurred in the current year (Part III, Line A8)	<u>2,639,852.28</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(421,089.84)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.66%) times Part III, Line B19); zero if negative	<u>23,671.35</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (41.98%) times Part III, Line B19); zero if positive	<u>0.00</u>
	<u>23,671.35</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>23,671.35</u>

Approved indirect cost rate: 4.66%
Highest rate used in any program: 41.98%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	166,934.53	7,779.15	4.66%
01	3010	2,011,252.14	93,724.35	4.66%
01	3210	395,643.54	18,443.38	4.66%
01	3212	499,838.14	23,350.60	4.67%
01	3213	103,050.55	9,335.50	9.06%
01	3215	107,951.84	5,030.56	4.66%
01	3308	15,205.43	708.57	4.66%
01	3310	598,928.93	27,910.07	4.66%
01	3315	18,040.32	840.68	4.66%
01	3550	44,799.35	2,087.65	4.66%
01	4035	219,389.11	10,223.53	4.66%
01	4127	140,473.67	6,546.08	4.66%
01	4203	200,087.46	9,324.07	4.66%
01	5630	23,265.82	1,084.19	4.66%
01	5632	7,193.67	335.23	4.66%
01	5634	305.85	14.25	4.66%
01	6010	437,451.19	20,385.21	4.66%
01	6011	16,976.42	791.10	4.66%
01	6387	56,611.89	2,638.11	4.66%
01	6500	1,946,520.27	90,707.84	4.66%
01	6650	21,135.06	984.89	4.66%
01	7220	91,601.30	4,268.62	4.66%
01	7311	750.00	34.95	4.66%
01	7413	26,047.85	1,213.83	4.66%
01	7422	1,026,731.33	47,845.68	4.66%
01	8150	1,347,832.69	62,159.55	4.61%
01	9010	308,297.53	6,153.83	2.00%
11	6391	215,160.78	10,026.49	4.66%
13	5310	*2,242,930.04 1,436,810.54	104,520.54	7.27% 4.66%
13	5316	119,035.99	5,547.08	4.66%
13	5320	*167,540.66 109,683.60	7,807.37	7.12% 4.66%
13	5370	*78,713.21 8,736.63	3,668.04	41.98% 4.66%
13	7027	26,186.22	1,220.28	4.66%

* SACS error - indirect cost was booked correctly.

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	810,493.78		653,735.64	1,464,229.42
2. State Lottery Revenue	8560	617,705.59		299,155.54	916,861.13
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,428,199.37	0.00	952,891.18	2,381,090.55
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	640,596.71		9,405.51	650,002.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	51,167.16			51,167.16
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,399.11	1,399.11
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		691,763.87	0.00	10,804.62	702,568.49
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	736,435.50	0.00	942,086.56	1,678,522.06
D. COMMENTS:					
Cost of online learning program license used for instruction, coded to object 5800.					

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
2021-22
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	25,638,605.15	11,577,876.37	37,216,481.52	2,425,686.95	39,642,168.47	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	870,003.80	223,550.61	1,093,554.41	71,275.43	1,164,829.84	
3300	Independent Study Centers	243,375.85	0.00	243,375.85	15,862.69	259,238.54	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	783,309.11	0.00	783,309.11	51,054.33	834,363.44	
4110	Regular Education, Adult	241.88	0.00	241.88	15.77	257.65	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	3,727,011.37	1,210,805.17	4,937,816.54	321,835.83	5,259,652.37	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	341,720.07	0.00	341,720.07	22,272.55	363,992.62	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				279,139.90	279,139.90	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				8,163,781.43	8,163,781.43	
----	Other Outgo				8,785,672.91	8,785,672.91	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	190,112.52	190,112.52	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(132,789.80)	(132,789.80)	
----	Total General Fund and Charter Schools Funds Expenditures	31,604,267.23	13,012,232.15	44,616,499.38	2,965,326.27	64,810,419.89	

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	24,708,631.59	0.00	88,191.93	0.00	442.46	0.00	841,339.17			0.00	0.00	25,638,605.15
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	542,192.05	0.00	0.00	209,206.93	117,531.84	0.00	0.00			1,072.98	0.00	870,003.80
3300	Independent Study Centers	163,146.05	0.00	0.00	80,229.80	0.00	0.00	0.00			0.00	0.00	243,375.85
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools, Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	774,509.04	0.00	0.00	8,800.07	0.00	0.00	0.00			0.00	0.00	783,309.11
4110	Regular Education, Adult Centers	0.00	0.00	0.00	0.00	241.88	0.00	0.00			0.00	0.00	241.88
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,301,146.95	219,933.79	0.00	1,842.27	1,191,588.36	12,500.00	0.00			0.00	0.00	3,727,011.37
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services Child Care and Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	341,720.07	0.00	0.00	0.00	341,720.07
8500	Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		28,485,625.68	219,933.79	88,191.93	300,079.07	1,309,804.54	12,500.00	841,339.17	341,720.07	0.00	1,072.98	0.00	31,604,267.23

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	6,709,276.53	4,542,771.35	325,828.49	11,577,876.37	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	133,296.87	90,253.74	0.00	223,550.61	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	622,052.13	421,184.10	167,568.94	1,210,805.17	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	0.00		0.00	0.00	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		7,464,625.53	5,054,209.19	493,397.43	13,012,232.15	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		598,926.91
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		28,300.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		2,440,786.09
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		30,103.07
5 Total Central Administration Costs in General Fund and Charter Schools Funds		3,098,116.07
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)		31,604,267.23
2 Total Allocated Costs (from Form PCR, Column 2, Total)		13,012,232.15
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		44,616,499.38
C. Direct Charged Costs in Other Funds		
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)		282,082.74
2 Child Development (Fund 12, Objects 1000-5999, except 5100)		0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		2,634,748.37
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5 Total Direct Charged Costs in Other Funds		2,916,831.11
D. Total Direct Charged and Allocated Costs (B3 + C5)		47,533,330.49
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.52%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	279,139.90				279,139.90
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			8,163,781.43		8,163,781.43
Other Outgo (Objects 1000-7999)				8,785,672.91	8,785,672.91
Total Other Costs	279,139.90	0.00	8,163,781.43	8,785,672.91	17,228,594.24

Instructional Goals Description	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors in put)	384,434.67	773,328.33	3,468,621.76	2,838,240.79	5,054,209.18	0.00	493,397.43
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	151.00	151.00	151.00	151.00	151.00		70.00
3100 Alternative Schools							
3200 Continuation Schools	3.00	3.00	3.00	3.00	3.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Connectional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	14.00	14.00	14.00	14.00	14.00		36.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
Adult Education (Fund 11)							
Child Development (Fund 12)							
Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	168.00	168.00	168.00	168.00	168.00	0.00	106.00

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

McFarland Unified
Kern County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								359
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	821,812.85	0.00	0.00	0.00	100,835.13	862,833.96		1,785,481.94
2000-2999	Classified Salaries	104,816.64	0.00	0.00	0.00	64,538.73	467,332.47		636,687.84
3000-3999	Employee Benefits	417,068.84	0.00	0.00	0.00	78,663.06	706,727.86		1,202,459.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	371.87	9,259.30		9,631.17
5000-5999	Services and Other Operating Expenditures	69,666.09	0.00	0.00	0.00	70.00	23,014.57		92,750.66
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	1,413,364.42	0.00	0.00	0.00	244,478.79	2,069,168.16	0.00	3,727,011.37
	Total Direct Costs	118,617.91	0.00	0.00	0.00	1,549.25	0.00		120,167.16
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,210,805.36	0.00	0.00	0.00	0.00	0.00		1,210,805.36
	Total Indirect Costs and PCR Allocations	1,329,423.27	0.00	0.00	0.00	1,549.25	0.00	0.00	1,330,972.52
	TOTAL COSTS	2,742,787.69	0.00	0.00	0.00	246,028.04	2,069,168.16	0.00	5,057,983.89
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	130,316.45	0.00	0.00	0.00	33,245.75	245,367.15		408,929.35
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	23,371.45	0.00		23,371.45
3000-3999	Employee Benefits	44,160.96	0.00	0.00	0.00	7,514.10	148,198.82		199,873.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	9,592.50		9,592.50
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	174,477.41	0.00	0.00	0.00	64,131.30	403,158.47	0.00	641,767.18
	Total Direct Costs	27,910.07	0.00	0.00	0.00	1,549.25	0.00		29,459.32
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	27,910.07	0.00	0.00	0.00	1,549.25	0.00	0.00	29,459.32
	TOTAL BEFORE OBJECT 8980	202,387.48	0.00	0.00	0.00	65,680.55	403,158.47	0.00	671,226.50
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								671,226.50

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

Mcfarland Unified
Kern County

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	691,496.40	0.00	0.00	0.00	67,589.38	617,466.81		1,376,552.59
2000-2999	Classified Salaries	104,816.64	0.00	0.00	0.00	41,167.28	467,332.47		613,316.39
3000-3999	Employee Benefits	372,907.88	0.00	0.00	0.00	71,148.96	558,529.04		1,002,585.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	371.87	9,259.30		9,631.17
5000-5999	Services and Other Operating Expenditures	69,666.09	0.00	0.00	0.00	70.00	13,422.07		83,158.16
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	1,238,887.01	0.00	0.00	0.00	180,347.49	1,666,009.69	0.00	3,085,244.19
	Total Direct Costs	90,707.84	0.00	0.00	0.00	0.00	0.00		90,707.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	1,210,805.36	0.00	0.00	0.00	0.00	0.00		1,210,805.36
PCRA	Program Cost Report Allocations	1,301,513.20	0.00	0.00	0.00	0.00	0.00		1,301,513.20
	Total Indirect Costs and PCR Allocations	2,540,400.21	0.00	0.00	0.00	180,347.49	1,666,009.69	0.00	4,386,757.39
	TOTAL BEFORE OBJECT 8980								
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								4,386,757.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	309,073.62	0.00	0.00	0.00	0.00	54,515.01		363,588.63
2000-2999	Classified Salaries	81,547.98	0.00	0.00	0.00	0.00	0.00		81,547.98
3000-3999	Employee Benefits	155,831.65	0.00	0.00	0.00	0.00	28,026.96		183,858.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	371.87	8,224.56		8,596.43
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	12,618.00		12,618.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	546,453.25	0.00	0.00	0.00	371.87	103,384.53	0.00	650,209.65
	Total Direct Costs	90,707.84	0.00	0.00	0.00	0.00	0.00		90,707.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	1,210,805.36	0.00	0.00	0.00	0.00	0.00		1,210,805.36
	Total Indirect Costs	1,210,805.36	0.00	0.00	0.00	0.00	0.00		1,210,805.36
	TOTAL BEFORE OBJECT 8980	546,453.25	0.00	0.00	0.00	371.87	103,384.53	0.00	650,209.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								1,151,377.42
	TOTAL COSTS								1,801,587.07

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

	A. State and Local	B. Local Only
2020-21 Expenditures		
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	3,672,706.57	1,533,224.80
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	3,672,706.57	1,533,224.80
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	355.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	355.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2021-22 Expenditures by LEA (LE-CY) and the 2020-21 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 2021-22 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 2021-22 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/leamoeempwrksht.xls>

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

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

SELPA: (??)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310) _____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310) _____		
Increase in funding (if difference is positive) _____	0.00	
Maximum available for MOE reduction (50% of increase in funding) _____	0.00 (a)	
Current year funding (IDEA Section 619 - Resources 3308 and 3315) _____		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315) _____	0.00 (b)	

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

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

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

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

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

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures (LE-CY Worksheet) FY 2021-22</u>	<u>FY must be entered Actual Expenditures Comparison Year</u>	<u>Difference (A - B)</u>
a. Total special education expenditures	<u>5,057,983.89</u>		
b. Less: Expenditures paid from federal sources	<u>671,226.50</u>		
c. Expenditures paid from state and local sources	<u>4,386,757.39</u>	<u>3,672,706.57</u>	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		<u>3,672,706.57</u>	
Less: Exempt reduction(s) for SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>4,386,757.39</u>	<u>3,672,706.57</u>	<u>714,050.82</u>

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

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

	<u>Actual FY 2021-22</u>	<u>FY must be entered Comparison Year</u>	<u>Difference</u>
a. Total special education expenditures	<u>5,057,983.89</u>		
b. Less: Expenditures paid from federal sources	<u>671,226.50</u>		
c. Expenditures paid from state and local sources	<u>4,386,757.39</u>	<u>3,672,706.57</u>	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		<u>3,672,706.57</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>4,386,757.39</u>	<u>3,672,706.57</u>	
d. Special education unduplicated pupil count	<u>359</u>	<u>355</u>	
e. Per capita state and local expenditures (A2c/A2d)	<u>12,219.38</u>	<u>10,345.65</u>	<u>1,873.73</u>

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Actual</u> <u>FY 2021-22</u>	<u>FY must be entered</u> <u>Comparison Year</u>	<u>Difference</u>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	<u>1,801,587.07</u>	<u>1,533,224.80</u>	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		<u>1,533,224.80</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>1,801,587.07</u>	<u>1,533,224.80</u>	<u>268,362.27</u>

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.

	<u>Actual</u> <u>FY 2021-22</u>	<u>FY must be entered</u> <u>Comparison Year</u>	<u>Difference</u>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	<u>1,801,587.07</u>	<u>1,533,224.80</u>	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		<u>1,533,224.80</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>1,801,587.07</u>	<u>1,533,224.80</u>	
b. Special education unduplicated pupil count	<u>359</u>	<u>355</u>	
c. Per capita local expenditures (B2a/B2b)	<u>5,018.35</u>	<u>4,318.94</u>	<u>699.41</u>

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.

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

Ambelina Garcia Duran
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Deputy Superintendent/CBO
Title

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Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2022-23 Budget by LEA (LB-B)

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								359
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	909,191.82	0.00	0.00	0.00	193,670.00	923,381.00		2,026,242.82
2000-2999	Classified Salaries	112,135.27	0.00	0.00	0.00	104,772.45	425,369.35		642,277.07
3000-3999	Employee Benefits	437,380.74	0.00	0.00	0.00	129,941.48	667,249.31		1,234,571.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	18,577.00	15,000.00		33,577.00
5000-5999	Services and Other Operating Expenditures	25,425.00	0.00	0.00	0.00	250.00	27,500.00		53,175.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,484,132.83	0.00	0.00	0.00	447,210.93	2,058,499.66	0.00	3,989,843.42
7310	Transfers of Indirect Costs	188,009.49	0.00	0.00	0.00	1,104.00	0.00		189,113.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	188,009.49	0.00	0.00	0.00	1,104.00	0.00	0.00	189,113.49
	TOTAL COSTS	1,672,142.32	0.00	0.00	0.00	448,314.93	2,058,499.66	0.00	4,178,956.91
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	909,191.82	0.00	0.00	0.00	193,670.00	649,187.74		1,752,049.56
2000-2999	Classified Salaries	112,135.27	0.00	0.00	0.00	76,609.19	425,369.35		614,113.81
3000-3999	Employee Benefits	335,440.59	0.00	0.00	0.00	120,208.84	491,334.62		946,984.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	800.00	15,000.00		15,800.00
5000-5999	Services and Other Operating Expenditures	25,425.00	0.00	0.00	0.00	250.00	27,500.00		53,175.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,382,192.68	0.00	0.00	0.00	391,538.03	1,608,391.71	0.00	3,382,122.42
7310	Transfers of Indirect Costs	151,374.49	0.00	0.00	0.00	0.00	0.00		151,374.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	151,374.49	0.00	0.00	0.00	0.00	0.00	0.00	151,374.49
	TOTAL BEFORE OBJECT 8980	1,533,567.17	0.00	0.00	0.00	391,538.03	1,608,391.71	0.00	3,533,496.91
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,533,496.91

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2022-23 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	317,111.00	0.00	0.00	0.00	0.00	80,515.00		397,626.00
2000-2999	Classified Salaries	91,381.72	0.00	0.00	0.00	750.00	14,250.00		106,381.72
3000-3999	Employee Benefits	190,975.50	0.00	0.00	0.00	165.66	38,293.59		229,434.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	800.00	12,000.00		12,800.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	16,000.00		16,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	599,468.22	0.00	0.00	0.00	1,715.66	161,058.59	0.00	762,242.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	599,468.22	0.00	0.00	0.00	1,715.66	161,058.59	0.00	762,242.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3365, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								1,943,433.95
									2,705,676.42

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								359
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	821,812.85	0.00	0.00	0.00	100,835.13	862,833.96		1,785,481.94
2000-2999	Classified Salaries	104,816.64	0.00	0.00	0.00	64,538.73	467,332.47		636,687.84
3000-3999	Employee Benefits	417,068.84	0.00	0.00	0.00	78,663.06	706,727.86		1,202,459.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	371.87	9,259.30		9,631.17
5000-5999	Services and Other Operating Expenditures	69,666.09	0.00	0.00	0.00	70.00	23,014.57		92,750.66
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	1,413,364.42	0.00	0.00	0.00	244,478.79	2,069,168.16	0.00	3,727,011.37
	Total Direct Costs								
7310	Transfers of Indirect Costs	118,617.91	0.00	0.00	0.00	1,549.25	0.00		120,167.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,210,805.36							1,210,805.36
	Total Indirect Costs	118,617.91	0.00	0.00	0.00	1,549.25	0.00	0.00	120,167.16
	TOTAL COSTS	1,531,982.33	0.00	0.00	0.00	246,028.04	2,069,168.16	0.00	3,847,178.53
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	1,300,316.45	0.00	0.00	0.00	33,245.75	245,367.15		408,929.35
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	23,371.45	0.00		23,371.45
3000-3999	Employee Benefits	44,180.96	0.00	0.00	0.00	7,514.10	148,198.82		199,873.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	9,592.50		9,592.50
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	174,477.41	0.00	0.00	0.00	64,131.30	403,158.47	0.00	641,767.18
	Transfers of Indirect Costs	27,910.07	0.00	0.00	0.00	1,549.25	0.00		29,459.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	27,910.07	0.00	0.00	0.00	1,549.25	0.00	0.00	29,459.32
	TOTAL BEFORE OBJECT 8980	202,387.48	0.00	0.00	0.00	65,680.55	403,158.47	0.00	671,226.50
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								671,226.50

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-B)

Mcarland Unified
Kern County

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	691,496.40	0.00	0.00	0.00	67,589.38	617,486.81		1,376,552.59
2000-2999	Classified Salaries	104,816.64	0.00	0.00	0.00	41,167.28	467,332.47		613,316.39
3000-3999	Employee Benefits	372,907.88	0.00	0.00	0.00	71,148.96	558,529.04		1,002,585.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	371.87	9,259.30		9,631.17
5000-5999	Services and Other Operating Expenditures	69,666.09	0.00	0.00	0.00	70.00	13,422.07		83,156.16
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,238,887.01	0.00	0.00	0.00	180,347.49	1,666,009.69	0.00	3,085,244.19
7310	Transfers of Indirect Costs	90,707.84	0.00	0.00	0.00	0.00	0.00		90,707.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,210,805.36							1,210,805.36
	Total Indirect Costs	90,707.84	0.00	0.00	0.00	0.00	0.00	0.00	90,707.84
	TOTAL BEFORE OBJECT 8980	1,329,594.85	0.00	0.00	0.00	180,347.49	1,666,009.69	0.00	3,175,952.03
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	309,073.62	0.00	0.00	0.00	0.00	54,515.01		363,588.63
2000-2999	Classified Salaries	81,547.98	0.00	0.00	0.00	0.00	0.00		81,547.98
3000-3999	Employee Benefits	155,831.65	0.00	0.00	0.00	0.00	28,026.96		183,858.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	371.87	8,224.56		8,596.43
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	12,618.00		12,618.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	546,453.25	0.00	0.00	0.00	371.87	103,384.53	0.00	650,209.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	546,453.25	0.00	0.00	0.00	371.87	103,384.53	0.00	650,209.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
TOTAL COSTS									
									1,151,377.42
									1,801,587.07

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

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 2022-23 Budget by LEA (LB-B) and the 2021-22 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 2022-23 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 2022-23 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;
 - 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).

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

SELPA: (??)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	
Increase in funding (if difference is positive)	_____ 0.00	
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____ 0.00 (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____ 0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____ 0.00 (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts (LB-B Worksheet) FY 2022-23</u>	<u>FY must be entered Actual Expenditures Comparison Year</u>	<u>Difference (A - B)</u>
a. Total special education expenditures	4,178,956.91		
b. Less: Expenditures paid from federal sources	645,460.00		
c. Expenditures paid from state and local sources	3,533,496.91		
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,533,496.91	0.00	3,533,496.91

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

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

	<u>Budgeted Amounts FY 2022-23</u>	<u>FY must be entered Comparison Year</u>	<u>Difference</u>
a. Total special education expenditures	4,178,956.91		
b. Less: Expenditures paid from federal sources	645,460.00		
c. Expenditures paid from state and local sources	3,533,496.91	4,386,757.39	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,386,757.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,533,496.91	4,386,757.39	
d. Special education unduplicated pupil count	359	359	
e. Per capita state and local expenditures (A2c/A2d)	9,842.61	12,219.38	(2,376.77)

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	FY must be entered Comparison Year	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	<u>2,705,676.42</u>	<u>1,801,587.07</u>	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		<u>1,801,587.07</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>2,705,676.42</u>	<u>1,801,587.07</u>	<u>904,089.35</u>

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 2022-23	FY must be entered Comparison Year	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	<u>2,705,676.42</u>	<u>1,801,587.07</u>	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		<u>1,801,587.07</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>2,705,676.42</u>	<u>1,801,587.07</u>	
b. Special education unduplicated pupil count	<u>359</u>	<u>359</u>	
c. Per capita local expenditures (B2a/B2b)	<u>7,536.70</u>	<u>5,018.35</u>	<u>2,518.35</u>

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

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

Ambelina Garcia Duran
Contact Name

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Telephone Number

Deputy Superintendent/CBO
Title

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Email Address

Unaudited Actuals
2021-22 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	12,350.40	0.00	0.00	(132,789.80)				
Other Sources/Uses Detail					0.00	6,926,575.69	14,762.83	5,003,111.50
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	10,026.49	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	2,774.09
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(12,350.40)	122,763.31	0.00				
Other Sources/Uses Detail					0.00	0.00	3,111.50	11,988.74
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00	0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,820,900.41	0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,247,476.10	0.00	5,000,000.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

Unaudited Actuals
2021-22 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	12,350.40	(12,350.40)	132,789.80	(132,789.80)	8,747,476.10	8,747,476.10	5,017,874.33	5,017,874.33

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	43,360,650.14	0.00	43,360,650.14	44,886,787.00	0.00	44,886,787.00	3.5%
2) Federal Revenue		8100-8299	0.00	10,621,592.75	10,621,592.75	0.00	13,962,791.41	13,962,791.41	31.5%
3) Other State Revenue		8300-8599	755,318.59	7,266,515.87	8,021,834.46	689,217.96	5,030,655.50	5,719,873.46	-28.7%
4) Other Local Revenue		8600-8799	(372,285.35)	2,823,555.89	2,451,270.54	0.00	2,854,716.00	2,854,716.00	16.5%
5) TOTAL REVENUES			43,743,683.38	20,711,664.51	64,455,347.89	45,576,004.96	21,848,162.91	67,424,167.87	4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	14,552,273.35	3,572,923.44	18,125,196.79	15,919,099.54	4,920,186.80	20,839,286.34	15.0%
2) Classified Salaries		2000-2999	4,286,680.80	2,166,892.55	6,453,583.35	5,113,746.79	2,394,015.54	7,507,762.33	16.3%
3) Employee Benefits		3000-3999	8,795,716.42	3,912,943.72	12,708,660.14	10,471,626.87	3,149,169.37	13,620,796.24	7.2%
4) Books and Supplies		4000-4999	2,106,821.46	837,146.02	2,943,967.48	3,693,598.02	2,278,213.38	5,971,811.40	102.8%
5) Services and Other Operating Expenditures		5000-5999	5,116,360.57	2,416,936.80	7,533,297.37	6,096,295.52	3,208,518.11	9,304,813.63	23.5%
6) Capital Outlay		6000-6999	2,130,162.35	6,263,219.31	8,393,381.66	3,220,000.00	7,655,779.30	10,875,779.30	29.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	312,785.19	1,545,762.03	1,858,547.22	364,072.00	1,618,657.98	1,982,729.98	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(586,711.27)	453,921.47	(132,789.80)	(1,146,991.48)	973,200.39	(173,791.09)	30.9%
9) TOTAL EXPENDITURES			36,714,098.87	21,169,745.34	57,883,844.21	43,731,447.26	26,197,740.87	69,929,188.13	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,029,584.51	(458,080.83)	6,571,503.68	1,844,557.70	(4,349,577.96)	(2,505,020.26)	-138.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,926,575.69	0.00	6,926,575.69	1,500,000.00	0.00	1,500,000.00	-78.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,876,622.22)	2,876,622.22	0.00	(4,188,853.95)	4,188,853.95	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,803,197.91)	2,876,622.22	(6,926,575.69)	(5,688,853.95)	4,188,853.95	(1,500,000.00)	-78.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,613.40)	2,418,541.39	(355,072.01)	(3,844,296.25)	(160,724.01)	(4,005,020.26)	1027.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,566,409.24	2,608,298.40	20,174,707.64	14,792,795.84	5,026,839.79	19,819,635.63	-1.8%
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)			17,566,409.24	2,608,298.40	20,174,707.64	14,792,795.84	5,026,839.79	19,819,635.63	-1.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,566,409.24	2,608,298.40	20,174,707.64	14,792,795.84	5,026,839.79	19,819,635.63	-1.8%
2) Ending Balance, June 30 (E + F1e)			14,792,795.84	5,026,839.79	19,819,635.63	10,948,499.59	4,866,115.78	15,814,615.37	-20.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	82,527.00	0.00	82,527.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	5,026,839.79	5,026,839.79	0.00	4,866,115.78	4,866,115.78	-3.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	7,610,697.44	0.00	7,610,697.44	4,949,444.49	0.00	4,949,444.49	-35.0%
Construction projects timing issue due	0000	9760	4,626,138.99		4,626,138.99				
Timing Issue - purchase of TK-3 desks	0000	9760	323,305.50		323,305.50				
Timing Issue - unspent LCAP	0000	9760	2,661,252.95		2,661,252.95				
Construction projects timing issue due	0000	9760				4,626,138.99		4,626,138.99	
Timing Issue - purchase of TK-3 desks	0000	9760				323,305.50		323,305.50	
d) Assigned									
Other Assignments		9780	736,435.50	0.00	736,435.50	878,215.22	0.00	878,215.22	19.3%
Reserved for instructional materials and	1100	9780	736,435.50		736,435.50				
Reserved for instructional materials and	1100	9780				878,215.22		878,215.22	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,348,135.90	0.00	6,348,135.90	5,120,839.88	0.00	5,120,839.88	-19.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	23,254,253.69	1,325,180.33	24,579,434.02				
1) Fair Value Adjustment to Cash in County Treasury		9111	(790,881.04)	0.00	(790,881.04)				
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	149,162.85	0.00	149,162.85				
4) Due from Grantor Government		9290	113,251.95	5,432,821.47	5,546,073.42				
5) Due from Other Funds		9310	14,762.83	0.00	14,762.83				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	82,527.00	0.00	82,527.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL ASSETS			22,838,077.28	6,758,001.80	29,596,079.08				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) 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	3,042,169.94	837,631.23	3,879,801.17				
2) Due to Grantor Governments		9590	0.00	2,191.00	2,191.00				
3) Due to Other Funds		9610	5,003,111.50	0.00	5,003,111.50				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	891,339.78	891,339.78				
6) TOTAL LIABILITIES			8,045,281.44	1,731,162.01	9,776,443.45				
J. DEFERRED INFLOWS OF RESOURCES									
1) 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)			14,792,795.84	5,026,839.79	19,819,635.63				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	19,151,247.83	0.00	19,151,247.83	28,837,833.00	0.00	28,837,833.00	50.6%
Education Protection Account State Aid - Current Year		8012	17,258,325.00	0.00	17,258,325.00	9,892,275.00	0.00	9,892,275.00	-42.7%
State Aid - Prior Years		8019	502,585.38	0.00	502,585.38	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	58,919.20	0.00	58,919.20	41,392.00	0.00	41,392.00	-29.7%
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	5,599,653.31	0.00	5,599,653.31	5,833,799.00	0.00	5,833,799.00	4.2%
Unsecured Roll Taxes		8042	592,631.49	0.00	592,631.49	584,546.00	0.00	584,546.00	-1.4%
Prior Years' Taxes		8043	186,271.63	0.00	186,271.63	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	156,694.92	0.00	156,694.92	125,950.00	0.00	125,950.00	-19.8%
Education Revenue Augmentation Fund (ERAF)		8045	(498,451.99)	0.00	(498,451.99)	(695,464.00)	0.00	(695,464.00)	39.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	362,510.90	0.00	362,510.90	283,078.00	0.00	283,078.00	-21.9%
Penalties and Interest from Delinquent Taxes		8048	5,448.71	0.00	5,448.71	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			43,375,836.38	0.00	43,375,836.38	44,903,409.00	0.00	44,903,409.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(15,186.24)	0.00	(15,186.24)	(16,622.00)	0.00	(16,622.00)	9.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			43,360,650.14	0.00	43,360,650.14	44,886,787.00	0.00	44,886,787.00	3.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	626,839.00	626,839.00	0.00	626,579.00	626,579.00	0.0%
Special Education Discretionary Grants		8182	0.00	34,795.00	34,795.00	0.00	18,881.00	18,881.00	-45.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,104,976.49	2,104,976.49		2,586,338.90	2,586,338.90	22.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		229,612.64	229,612.64		364,393.60	364,393.60	58.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		209,411.53	209,411.53		208,899.74	208,899.74	-0.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		171,369.76	171,369.76		315,372.54	315,372.54	84.0%
Other NCLB / Every Student Succeeds Act		8290		171,369.76	171,369.76		315,372.54	315,372.54	84.0%
Career and Technical Education	3500-3599	8290		46,887.00	46,887.00		51,926.00	51,926.00	10.7%
All Other Federal Revenue	All Other	8290	0.00	7,197,701.33	7,197,701.33	0.00	9,790,400.63	9,790,400.63	36.0%
TOTAL, FEDERAL REVENUE			0.00	10,621,592.75	10,621,592.75	0.00	13,962,791.41	13,962,791.41	31.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		(2,191.00)	(2,191.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	137,613.00	0.00	137,613.00	142,713.24	0.00	142,713.24	3.7%
Lottery - Unrestricted and Instructional Materials		8560	617,705.59	299,155.54	916,861.13	546,504.72	217,931.33	764,436.05	-16.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		457,836.40	457,836.40		457,836.39	457,836.39	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		22,119.95	22,119.95		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		154,110.48	154,110.48		202,566.77	202,566.77	31.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	6,335,484.50	6,335,484.50	0.00	4,152,321.01	4,152,321.01	-34.5%
TOTAL, OTHER STATE REVENUE			755,318.59	7,266,515.87	8,021,834.46	689,217.96	5,030,655.50	5,719,873.46	-28.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col, A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	
OTHER 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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	99,802.17	99,802.17	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,565.00	0.00	5,565.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	13,109.69	0.00	13,109.69	0.00	0.00	0.00	-100.0%
Interest		8660	231,994.04	0.00	231,994.04	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(946,592.79)	0.00	(946,592.79)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	95.87	0.00	95.87	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	323,542.84	415,364.72	738,907.56	0.00	550,350.00	550,350.00	-25.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,308,389.00	2,308,389.00		2,304,366.00	2,304,366.00	-0.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(372,285.35)	2,823,555.89	2,451,270.54	0.00	2,854,716.00	2,854,716.00	16.5%
TOTAL, REVENUES			43,743,683.38	20,711,664.51	64,455,347.89	45,576,004.96	21,848,162.91	67,424,167.87	4.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,792,622.11	1,907,686.80	13,700,308.91	12,850,148.60	3,169,383.00	16,019,531.60	16.9%
Certificated Pupil Support Salaries		1200	736,583.28	990,973.08	1,727,536.36	737,553.59	925,091.78	1,662,645.37	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,928,656.35	568,098.45	2,496,754.80	2,005,889.35	713,379.16	2,719,268.51	8.9%
Other Certificated Salaries		1900	94,431.61	106,165.11	200,596.72	325,508.00	112,332.86	437,840.86	118.3%
TOTAL, CERTIFICATED SALARIES			14,552,273.35	3,572,923.44	18,125,196.79	15,919,099.54	4,920,186.80	20,839,286.34	15.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	199,230.02	1,057,485.98	1,256,716.00	449,835.81	1,180,902.01	1,630,737.82	29.8%
Classified Support Salaries		2200	1,076,734.95	698,611.28	1,775,346.23	1,090,001.59	632,536.00	1,722,537.59	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	643,371.55	141,243.72	784,615.27	905,307.07	175,260.40	1,080,567.47	37.7%
Clerical, Technical and Office Salaries		2400	1,661,061.36	150,026.71	1,811,088.07	1,721,291.47	50,674.95	1,771,966.42	-2.2%
Other Classified Salaries		2900	706,292.92	119,524.86	825,817.78	947,310.85	354,642.18	1,301,953.03	57.7%
TOTAL, CLASSIFIED SALARIES			4,286,690.80	2,166,892.55	6,453,583.35	5,113,746.79	2,394,015.54	7,507,762.33	16.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,326,358.03	2,337,116.25	4,663,474.28	3,035,754.60	1,195,494.49	4,231,249.09	-9.3%
PERS		3201-3202	996,566.92	371,491.67	1,368,058.59	1,297,569.75	586,293.07	1,883,862.82	37.7%
OASDI/Medicare/Alternative		3301-3302	556,353.54	214,266.82	770,620.36	608,337.39	216,468.99	824,806.38	7.0%
Health and Welfare Benefits		3401-3402	4,133,547.88	898,802.61	5,032,350.49	4,732,256.51	1,060,742.04	5,792,998.55	15.1%
Unemployment Insurance		3501-3502	94,163.09	28,738.23	122,901.32	105,043.81	29,316.32	134,360.13	9.3%
Workers' Compensation		3601-3602	205,513.70	62,528.14	268,041.84	218,048.13	60,854.46	278,902.59	4.1%
OPEB, Allocated		3701-3702	483,213.26	0.00	483,213.26	474,616.68	0.00	474,616.68	-1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,795,716.42	3,912,943.72	12,708,660.14	10,471,626.87	3,149,169.37	13,620,796.24	7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	248,095.23	49,056.95	297,152.18	1,442,301.50	217,931.33	1,660,232.83	458.7%
Books and Other Reference Materials		4200	30,646.41	92,227.92	122,874.33	184,000.00	195,947.89	379,947.89	209.2%
Materials and Supplies		4300	1,518,204.28	584,690.85	2,102,895.13	1,793,096.52	1,686,034.16	3,479,130.68	65.4%
Noncapitalized Equipment		4400	309,875.54	109,785.73	419,661.27	274,200.00	178,300.00	452,500.00	7.8%
Food		4700	0.00	1,384.57	1,384.57	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,106,821.46	837,146.02	2,943,967.48	3,693,598.02	2,278,213.38	5,971,811.40	102.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	76,438.29	23,431.80	99,870.09	75,800.00	4,326.00	80,126.00	-19.8%
Dues and Memberships		5300	31,240.27	2,004.00	33,244.27	36,080.00	250.00	36,330.00	9.3%
Insurance		5400 - 5450	363,296.72	7,175.00	370,471.72	429,663.63	7,175.00	436,838.63	17.9%
Operations and Housekeeping Services		5500	1,316,226.16	697.20	1,316,923.36	1,331,000.00	0.00	1,331,000.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	461,423.32	433,069.48	894,492.80	696,500.00	376,800.00	1,073,300.00	20.0%
Transfers of Direct Costs		5710	(1,379.06)	1,379.06	0.00	(1,500.00)	1,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,043.44	306.96	12,350.40	15,000.00	0.00	15,000.00	21.5%
Professional/Consulting Services and Operating Expenditures		5800	2,770,332.82	1,947,869.25	4,718,202.07	3,394,251.89	2,818,467.11	6,212,719.00	31.7%
Communications		5900	86,738.61	1,004.05	87,742.66	119,500.00	0.00	119,500.00	36.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,116,360.57	2,416,936.80	7,533,297.37	6,096,295.52	3,208,516.11	9,304,813.63	23.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	16,237.10	4,395.51	20,632.61	0.00	0.00	0.00	-100.0%
Land Improvements		6170	21,000.00	237,074.56	258,074.56	220,000.00	0.00	220,000.00	-14.8%
Buildings and Improvements of Buildings		6200	2,092,925.25	1,633,855.01	3,726,780.26	2,700,000.00	7,477,554.30	10,177,554.30	173.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	219,727.49	219,727.49	0.00	78,225.00	78,225.00	-64.4%
Equipment Replacement		6500	0.00	4,168,166.74	4,168,166.74	300,000.00	100,000.00	400,000.00	-90.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,130,162.35	6,263,219.31	8,393,381.66	3,220,000.00	7,655,779.30	10,875,779.30	29.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	4,814.00	1,545,762.03	1,550,576.03	50,000.00	1,618,657.98	1,668,657.98	7.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	25,606.40	0.00	25,606.40	25,606.00	0.00	25,606.00	0.0%
Other Debt Service - Principal		7439	282,364.79	0.00	282,364.79	288,466.00	0.00	288,466.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			312,785.19	1,545,762.03	1,858,547.22	364,072.00	1,618,657.98	1,982,729.98	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(453,921.47)	453,921.47	0.00	(973,200.39)	973,200.39	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(132,789.80)	0.00	(132,789.80)	(173,791.09)	0.00	(173,791.09)	30.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(586,711.27)	453,921.47	(132,789.80)	(1,146,991.48)	973,200.39	(173,791.09)	30.9%
TOTAL, EXPENDITURES			36,714,098.87	21,169,745.34	57,883,844.21	43,731,447.26	26,197,740.87	69,929,188.13	20.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
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 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	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,926,575.69	0.00	6,926,575.69	1,500,000.00	0.00	1,500,000.00	-78.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,926,575.69	0.00	6,926,575.69	1,500,000.00	0.00	1,500,000.00	-78.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	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	(2,876,622.22)	2,876,622.22	0.00	(4,188,853.95)	4,188,853.95	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			(2,876,622.22)	2,876,622.22	0.00	(4,188,853.95)	4,188,853.95	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,803,197.91)	2,876,622.22	(6,926,575.69)	(5,688,853.95)	4,188,853.95	(1,500,000.00)	-78.3%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	43,360,650.14	0.00	43,360,650.14	44,886,787.00	0.00	44,886,787.00	3.5%
2) Federal Revenue		8100-8299	0.00	10,621,592.75	10,621,592.75	0.00	13,962,791.41	13,962,791.41	31.5%
3) Other State Revenue		8300-8599	755,318.59	7,266,515.87	8,021,834.46	689,217.96	5,030,655.50	5,719,873.46	-28.7%
4) Other Local Revenue		8600-8799	(372,285.35)	2,823,555.89	2,451,270.54	0.00	2,854,716.00	2,854,716.00	16.5%
5) TOTAL REVENUES			43,743,683.38	20,711,664.51	64,455,347.89	45,576,004.96	21,848,162.91	67,424,167.87	4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,616,613.44	7,873,012.24	28,489,625.68	24,495,177.70	10,516,685.87	35,011,863.57	22.9%
2) Instruction - Related Services	2000-2999		4,206,272.64	1,028,316.91	5,234,589.55	5,061,147.69	1,087,272.95	6,148,420.64	17.5%
3) Pupil Services	3000-3999		2,654,708.94	2,278,373.72	4,933,082.66	3,004,755.31	2,581,492.97	5,586,248.28	13.2%
4) Ancillary Services	4000-4999		816,908.97	24,430.20	841,339.17	1,032,574.17	42,193.58	1,074,767.75	27.7%
5) Community Services	5000-5999		182,180.99	159,539.08	341,720.07	291,258.38	152,380.95	443,639.33	29.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,420,944.89	544,381.38	2,965,326.27	2,672,592.59	973,200.39	3,645,792.98	22.9%
8) Plant Services	8000-8999		5,503,133.81	7,715,929.78	13,219,063.59	6,808,869.42	9,225,856.18	16,034,725.60	21.3%
9) Other Outgo	9000-9999	Except 7600-7699	313,335.19	1,545,762.03	1,859,097.22	365,072.00	1,618,657.98	1,983,729.98	6.7%
10) TOTAL EXPENDITURES			36,714,098.87	21,169,745.34	57,883,844.21	43,731,447.26	26,197,740.87	69,929,188.13	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,029,584.51	(458,080.83)	6,571,503.68	1,844,557.70	(4,349,577.96)	(2,505,020.26)	-136.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,926,575.69	0.00	6,926,575.69	1,500,000.00	0.00	1,500,000.00	-78.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,876,622.22)	2,876,622.22	0.00	(4,188,853.95)	4,188,853.95	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,803,197.91)	2,876,622.22	(6,926,575.69)	(5,688,853.95)	4,188,853.95	(1,500,000.00)	-78.3%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,813.40)	2,418,541.39	(355,072.01)	(3,844,296.25)	(160,724.01)	(4,005,020.26)	1027.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,566,409.24	2,608,298.40	20,174,707.64	14,792,795.84	5,026,839.79	19,819,635.63	-1.8%
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)			17,566,409.24	2,608,298.40	20,174,707.64	14,792,795.84	5,026,839.79	19,819,635.63	-1.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,566,409.24	2,608,298.40	20,174,707.64	14,792,795.84	5,026,839.79	19,819,635.63	-1.8%
2) Ending Balance, June 30 (E + F1e)			14,792,795.84	5,026,839.79	19,819,635.63	10,948,499.59	4,866,115.78	15,814,615.37	-20.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	82,527.00	0.00	82,527.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,026,839.79	5,026,839.79	0.00	4,866,115.78	4,866,115.78	-3.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,610,697.44	0.00	7,610,697.44	4,949,444.49	0.00	4,949,444.49	-35.0%
Construction projects timing issue due 1	0000	9760	4,626,138.99		4,626,138.99				
Timing Issue - purchase of TK-3 desks	0000	9760	323,305.50		323,305.50				
Timing Issue - unspent LCAP	0000	9760	2,661,252.95		2,661,252.95				
Construction projects timing issue due 1	0000	9760				4,626,138.99		4,626,138.99	
Timing Issue - purchase of TK-3 desks	0000	9760				323,305.50		323,305.50	
d) Assigned									
Other Assignments (by Resource/Object)		9780	736,435.50	0.00	736,435.50	878,215.22	0.00	878,215.22	19.3%
Reserved for instructional materials and	1100	9780	736,435.50		736,435.50				
Reserved for instructional materials and	1100	9780				878,215.22		878,215.22	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,348,135.90	0.00	6,348,135.90	5,120,839.88	0.00	5,120,839.88	-19.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,771,906.32	1,771,906.32
6230	California Clean Energy Jobs Act	3,430.53	3,430.53
6266	Educator Effectiveness, FY 2021-22	605,998.00	483,983.11
6300	Lottery: Instructional Materials	942,086.56	942,086.56
6547	Special Education Early Intervention Preschool Grant	109,931.00	109,931.00
7085	Learning Communities for School Success Program	180,640.49	180,640.49
7311	Classified School Employee Professional Development Block Grant	14,291.54	0.00
7412	A-G Access/Success Grant	189,792.00	189,792.00
7413	A-G Learning Loss Mitigation Grant	43,891.32	43,891.32
7425	Expanded Learning Opportunities (ELO) Grant	537,563.38	537,563.38
7510	Low-Performing Students Block Grant	85,915.00	61,497.42
9010	Other Restricted Local	541,393.65	541,393.65
Total, Restricted Balance		5,026,839.79	4,866,115.78

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	2,211.65	0.00	-100.0%
5) TOTAL REVENUES			2,211.65	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%
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)			2,211.65	0.00	-100.0%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,211.85	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,884.07	219,095.72	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,884.07	219,095.72	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,884.07	219,095.72	1.0%
2) Ending Balance, June 30 (E + F1e)			219,095.72	219,095.72	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	219,095.72	219,095.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	219,095.72		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			219,095.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. 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	0.00		
5) Unearned Revenues		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					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			219,095.72		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,211.65	0.00	-100.0%
TOTAL REVENUES			2,211.65	0.00	-100.0%
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	0.0%
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%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND 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					
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					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(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%
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%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	2,211.65	0.00	-100.0%
5) TOTAL REVENUES			2,211.65	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	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)			2,211.65	0.00	-100.0%
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%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,211.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,884.07	219,095.72	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,884.07	219,095.72	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,884.07	219,095.72	1.0%
2) Ending Balance, June 30 (E + F1e)			219,095.72	219,095.72	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			219,095.72	219,095.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	219,095.72	219,095.72
Total, Restricted Balance		<u>219,095.72</u>	<u>219,095.72</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,219.96	69,225.00	15.0%
3) Other State Revenue		8300-8599	305,444.00	470,187.99	53.9%
4) Other Local Revenue		8600-8799	(1,928.69)	0.00	-100.0%
5) TOTAL, REVENUES			363,735.27	539,412.99	48.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	68,920.22	101,000.00	46.5%
2) Classified Salaries		2000-2999	70,589.21	104,409.50	47.9%
3) Employee Benefits		3000-3999	67,616.61	94,264.43	39.4%
4) Books and Supplies		4000-4999	54,761.89	75,347.38	37.6%
5) Services and Other Operating Expenditures		5000-5999	20,194.81	28,244.63	39.9%
6) Capital Outlay		6000-6999	90,176.88	119,445.00	32.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,026.49	16,702.05	66.6%
9) TOTAL, EXPENDITURES			382,286.11	539,412.99	41.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,550.84)	0.00	-100.0%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,550.84)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	115,662.25	97,111.41	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,662.25	97,111.41	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,662.25	97,111.41	-16.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	92,861.30	92,861.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,250.11	4,250.11	0.0%
Committed for Adult Education expenses	0000	9760	4,250.11		
Committed for Adult Education expenses.	0000	9760		4,250.11	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,277.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,810.83)		
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	180.00		
4) Due from Grantor Government		9290	56,647.01		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			111,294.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,408.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,774.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,182.73		
J. 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) (G10 + H2) - (I7 + J2)			97,111.41		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,219.96	69,225.00	15.0%
TOTAL, FEDERAL REVENUE			60,219.96	69,225.00	15.0%
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 Program	6391	8590	298,742.00	470,187.99	57.4%
All Other State Revenue	All Other	8590	6,702.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			305,444.00	470,187.99	53.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	698.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,627.31)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,928.69)	0.00	-100.0%
TOTAL, REVENUES			363,735.27	539,412.99	48.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	60,687.49	92,767.30	52.9%
Certificated Pupil Support Salaries		1200	8,232.73	8,232.70	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			68,920.22	101,000.00	46.5%
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	54,892.67	104,019.50	89.5%
Other Classified Salaries		2900	15,696.54	390.00	-97.5%
TOTAL, CLASSIFIED SALARIES			70,589.21	104,409.50	47.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,073.33	21,435.77	25.6%
PERS		3201-3202	14,642.83	21,257.59	45.2%
OASDI/Medicare/Alternative		3301-3302	6,382.35	8,037.29	25.9%
Health and Welfare Benefits		3401-3402	27,293.97	40,519.20	48.5%
Unemployment Insurance		3501-3502	700.15	980.10	40.0%
Workers' Compensation		3601-3602	1,523.98	2,034.48	33.5%
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			67,616.61	94,264.43	39.4%
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	35,213.58	75,347.38	114.0%
Noncapitalized Equipment		4400	19,548.31	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			54,761.89	75,347.38	37.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,766.87	0.00	-100.0%
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	0.0%
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	15,427.94	28,244.63	83.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,194.81	28,244.63	39.9%
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	90,176.88	119,445.00	32.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,176.88	119,445.00	32.5%
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	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,026.49	16,702.05	66.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,026.49	16,702.05	66.6%
TOTAL, EXPENDITURES			382,286.11	539,412.99	41.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND 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%
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 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 FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,219.96	69,225.00	15.0%
3) Other State Revenue		8300-8599	305,444.00	470,187.99	53.9%
4) Other Local Revenue		8600-8799	(1,928.69)	0.00	-100.0%
5) TOTAL REVENUES			363,735.27	539,412.99	48.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		171,421.14	217,239.75	26.7%
2) Instruction - Related Services	2000-2999		97,847.02	173,023.96	76.8%
3) Pupil Services	3000-3999		12,814.58	13,002.23	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		10,026.49	16,702.05	66.6%
8) Plant Services	8000-8999		90,176.88	119,445.00	32.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			382,286.11	539,412.99	41.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,550.84)	0.00	-100.0%
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%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,550.84)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	115,662.25	97,111.41	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,662.25	97,111.41	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,662.25	97,111.41	-16.0%
2) Ending Balance, June 30 (E + F1e)			97,111.41	97,111.41	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	92,861.30	92,861.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
Committed for Adult Education expenses	0000	9760	4,250.11	4,250.11	0.0%
Committed for Adult Education expenses.	0000	9760	4,250.11	4,250.11	
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%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6391	Adult Education Program	92,861.30	92,861.30
Total, Restricted Balance		92,861.30	92,861.30

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,809,733.30	2,639,027.17	-6.1%
3) Other State Revenue		8300-8599	180,932.46	165,598.09	-8.5%
4) Other Local Revenue		8600-8799	22,640.29	46,000.00	103.2%
5) TOTAL REVENUES			3,013,306.05	2,850,625.26	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	908,122.06	992,377.97	9.3%
3) Employee Benefits		3000-3999	513,167.28	604,964.74	17.9%
4) Books and Supplies		4000-4999	1,085,990.47	1,227,901.05	13.1%
5) Services and Other Operating Expenditures		5000-5999	127,468.56	111,000.00	-12.9%
6) Capital Outlay		6000-6999	33,805.22	95,000.00	181.0%
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	122,763.31	157,089.04	28.0%
9) TOTAL EXPENDITURES			2,791,316.90	3,188,332.80	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			221,989.15	(337,707.54)	-252.1%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			221,989.15	(337,707.54)	-252.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,481,647.69	1,703,636.84	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,481,647.69	1,703,636.84	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,481,647.69	1,703,636.84	15.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	97,634.22	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,603,502.62	1,757,971.78	9.6%
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	(392,042.48)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,037,003.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,367.17)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	631,951.67		
4) Due from Grantor Government		9290	21,705.80		
5) Due from Other Funds		9310	3,111.50		
6) Stores		9320	97,634.22		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL ASSETS			1,760,539.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	41,850.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,988.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,063.00		
6) TOTAL LIABILITIES			56,902.41		
J. 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) (G10 + H2) - (I7 + J2)			1,703,636.84		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,809,733.30	2,639,027.17	-6.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,809,733.30	2,639,027.17	-6.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	180,932.46	165,598.09	-8.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			180,932.46	165,598.09	-8.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	56,831.38	45,000.00	-20.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,030.62	1,000.00	-90.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(44,221.71)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,640.29	46,000.00	103.2%
TOTAL, REVENUES			3,013,306.05	2,850,625.26	-5.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	727,581.19	811,390.71	11.5%
Classified Supervisors' and Administrators' Salaries		2300	108,803.49	117,051.20	7.6%
Clerical, Technical and Office Salaries		2400	71,737.38	63,936.06	-10.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			908,122.06	992,377.97	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	13,083.50	New
PERS		3201-3202	169,594.08	236,667.08	39.5%
OASDI/Medicare/Alternative		3301-3302	65,011.61	71,247.73	9.6%
Health and Welfare Benefits		3401-3402	264,142.49	268,789.47	1.8%
Unemployment Insurance		3501-3502	4,526.19	4,934.33	9.0%
Workers' Compensation		3601-3602	9,892.91	10,242.63	3.5%
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			513,167.28	604,964.74	17.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	107,681.96	177,510.74	64.8%
Noncapitalized Equipment		4400	44,013.12	5,000.00	-88.6%
Food		4700	934,295.39	1,045,390.31	11.9%
TOTAL, BOOKS AND SUPPLIES			1,085,990.47	1,227,901.05	13.1%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,108.18	8,000.00	-12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,943.76	35,000.00	-2.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,350.40)	(15,000.00)	21.5%
Professional/Consulting Services and Operating Expenditures		5800	92,829.04	80,000.00	-13.8%
Communications		5900	1,937.98	2,000.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,468.56	111,000.00	-12.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	26,974.13	85,000.00	215.1%
Equipment Replacement		6500	6,831.09	10,000.00	46.4%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,805.22	95,000.00	181.0%
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 Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	122,763.31	157,089.04	28.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			122,763.31	157,089.04	28.0%
TOTAL, EXPENDITURES			2,791,316.90	3,188,332.80	14.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND 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 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 FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,809,733.30	2,639,027.17	-6.1%
3) Other State Revenue		8300-8599	180,932.46	165,598.09	-8.5%
4) Other Local Revenue		8600-8799	22,640.29	46,000.00	103.2%
5) TOTAL REVENUES			3,013,306.05	2,850,625.26	-5.4%
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		2,658,950.41	3,023,243.76	13.7%
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		122,763.31	157,089.04	28.0%
8) Plant Services	8000-8999		9,603.18	8,000.00	-16.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,791,316.90	3,188,332.80	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			221,989.15	(337,707.54)	-252.1%
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%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			221,989.15	(337,707.54)	-252.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,481,647.69	1,703,636.84	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,481,647.69	1,703,636.84	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,481,647.69	1,703,636.84	15.0%
2) Ending Balance, June 30 (E + F1e)			1,703,636.84	1,365,929.30	-19.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	97,634.22	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,603,502.62	1,757,971.78	9.6%
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	(392,042.48)	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,400,501.91	1,723,150.36
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	168,179.29	0.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs	34,821.42	34,821.42
Total, Restricted Balance		<u>1,603,502.62</u>	<u>1,757,971.78</u>

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(108,087.89)	24,000.00	-122.2%
5) TOTAL REVENUES			(108,087.89)	24,000.00	-122.2%
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)			(108,087.89)	24,000.00	-122.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			391,912.11	524,000.00	33.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,096,157.47	3,488,069.58	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,096,157.47	3,488,069.58	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,096,157.47	3,488,069.58	12.7%
2) Ending Balance, June 30 (E + F1e)			3,488,069.58	4,012,069.58	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,488,069.58	4,012,069.58	15.0%
Committed for deferred maintenance project	0000	9760	3,488,069.58		
Committed for deferred maintenance project	0000	9760		4,012,069.58	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,594,787.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(115,667.81)		
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	8,950.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,488,069.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. 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		
J. 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)			3,488,069.58		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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%
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	32,689.86	24,000.00	-26.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(140,777.75)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(108,087.89)	24,000.00	-122.2%
TOTAL REVENUES			(108,087.89)	24,000.00	-122.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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		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 EXPENDITURES			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%
Lease Assets		6600	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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
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 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 FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(108,087.89)	24,000.00	-122.2%
5) TOTAL, REVENUES			(108,087.89)	24,000.00	-122.2%
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	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)			(108,087.89)	24,000.00	-122.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			391,912.11	524,000.00	33.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,096,157.47	3,488,069.58	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,096,157.47	3,488,069.58	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,096,157.47	3,488,069.58	12.7%
2) Ending Balance, June 30 (E + F1e)			3,488,069.58	4,012,069.58	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,488,069.58	4,012,069.58	15.0%
Committed for deferred maintenance project:	0000	9760	3,488,069.58		
Committed for deferred maintenance project:	0000	9760		4,012,069.58	
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%

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

Mcfarland Unified
Kern County

15 73908 0000000
Form 17

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(13,069.98)	3,500.00	-126.8%
5) TOTAL, REVENUES			(13,069.98)	3,500.00	-126.8%
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%
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)			(13,069.98)	3,500.00	-126.8%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,069.98)	3,500.00	-126.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	432,226.46	419,156.48	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			432,226.46	419,156.48	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			432,226.46	419,156.48	-3.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	419,156.48	0.00	-100.0%
Committed for construction of classrooms as	0000	9760	419,156.48		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	422,656.48	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	431,980.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,899.64)		
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	1,075.44		
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			419,156.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. 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		
J. 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)			419,156.48		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,335.03	3,500.00	-19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,405.01)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(13,069.98)	3,500.00	-126.8%
TOTAL, REVENUES			(13,069.98)	3,500.00	-126.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(13,069.98)	3,500.00	-126.8%
5) TOTAL REVENUES			(13,069.98)	3,500.00	-126.8%
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	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)			(13,069.98)	3,500.00	-126.8%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,069.98)	3,500.00	-126.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	432,226.46	419,156.48	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			432,226.46	419,156.48	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			432,226.46	419,156.48	-3.0%
2) Ending Balance, June 30 (E + F1e)			419,156.48	422,656.48	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	419,156.48	0.00	-100.0%
Committed for construction of classrooms as	0000	9760	419,156.48		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	422,656.48	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(3,934.18)	1,000.00	-125.4%
5) TOTAL, REVENUES			(3,934.18)	1,000.00	-125.4%
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)			(3,934.18)	1,000.00	-125.4%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,934.18)	1,000.00	-125.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,104.21	126,170.03	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,104.21	126,170.03	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,104.21	126,170.03	-3.0%
2) Ending Balance, June 30 (E + F1e)			126,170.03	127,170.03	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		9760	126,170.03	127,170.03	0.8%
Committed for postemployment benefits.	0000	9760	126,170.03		
Committed for postemployment benefits.	0000	9760		127,170.03	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	130,030.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,183.92)		
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	323.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			126,170.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. 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		
J. 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)			126,170.03		

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,304.89	1,000.00	-23.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,239.07)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(3,934.18)	1,000.00	-125.4%
TOTAL, REVENUES			(3,934.18)	1,000.00	-125.4%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(3,934.18)	1,000.00	-125.4%
5) TOTAL REVENUES			(3,934.18)	1,000.00	-125.4%
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	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)			(3,934.18)	1,000.00	-125.4%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,934.18)	1,000.00	-125.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,104.21	126,170.03	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,104.21	126,170.03	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,104.21	126,170.03	-3.0%
2) Ending Balance, June 30 (E + F1e)			126,170.03	127,170.03	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
Committed for postemployment benefits.	0000	9760	126,170.03	127,170.03	0.8%
Committed for postemployment benefits.	0000	9760	126,170.03	127,170.03	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(303,857.89)	50,000.00	-116.5%
5) TOTAL, REVENUES			(303,857.89)	50,000.00	-116.5%
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	25,000,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	25,000,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(303,857.89)	(24,950,000.00)	8111.1%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	14,825,591.98	New
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	14,825,591.98	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(303,857.89)	(10,124,408.02)	3232.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,048,627.41	9,744,769.52	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,048,627.41	9,744,769.52	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,048,627.41	9,744,769.52	-3.0%
2) Ending Balance, June 30 (E + F1e)			9,744,769.52	(379,638.50)	-103.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,744,769.52	0.00	-100.0%
Committed for construction of MHS multi-pu	0000	9760	9,744,769.52		
d) Assigned					
Other Assignments		9780	0.00	(379,638.50)	New
Negative due to FMV audit adjustment to ca	0000	9780		(379,638.50)	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,042,913.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(323,146.16)		
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	25,002.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,744,769.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. 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	0.00		
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					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,744,769.52		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,782.97	50,000.00	-50.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(404,640.86)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(303,857.89)	50,000.00	-116.5%
TOTAL, REVENUES			(303,857.89)	50,000.00	-116.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	0.0%
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 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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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 EXPENDITURES			0.00	0.00	0.0%
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	25,000,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	25,000,000.00	New
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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	25,000,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND 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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	14,825,591.98	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	14,825,591.98	New
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)			0.00	14,825,591.98	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(303,857.89)	50,000.00	-116.5%
5) TOTAL, REVENUES			(303,857.89)	50,000.00	-116.5%
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	25,000,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	25,000,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(303,857.89)	(24,950,000.00)	8111.1%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	14,825,591.98	New
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	14,825,591.98	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(303,857.89)	(10,124,408.02)	3232.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,048,627.41	9,744,769.52	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,048,627.41	9,744,769.52	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,048,627.41	9,744,769.52	-3.0%
2) Ending Balance, June 30 (E + F1e)			9,744,769.52	(379,638.50)	-103.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,744,769.52	0.00	-100.0%
Committed for construction of MHS multi-pur	0000	9760	9,744,769.52		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	(379,638.50)	New
Negative due to FMV audit adjustment to ca:	0000	9780		(379,638.50)	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	407,245.73	75,000.00	-81.6%
5) TOTAL REVENUES			407,245.73	75,000.00	-81.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
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	32,285.18	95,000.00	194.3%
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			32,285.18	95,000.00	194.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			374,960.55	(20,000.00)	-105.3%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			374,960.55	(20,000.00)	-105.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,473,871.81	1,848,832.36	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,473,871.81	1,848,832.36	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,473,871.81	1,848,832.36	25.4%
2) Ending Balance, June 30 (E + F1e)			1,848,832.36	1,828,832.36	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	461,504.76	511,504.76	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,387,327.60	1,317,327.60	-5.0%
Committed for capital facilities projects.	0000	9760	1,387,327.60		
Committed for capital facilities projects.	0000	9760		1,317,327.60	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,900,858.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(61,163.03)		
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	9,227.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,848,922.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	90.23		
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			90.23		
J. 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)			1,848,832.36		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	0.0%
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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
		8660	15,246.96	25,000.00	64.0%
Interest					
		8662	(73,116.17)	0.00	-100.0%
Fees and Contracts					
		8681	465,114.94	50,000.00	-89.2%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			407,245.73	75,000.00	-81.6%
TOTAL, REVENUES			407,245.73	75,000.00	-81.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	0.0%
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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	32,285.18	95,000.00	194.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,285.18	95,000.00	194.3%
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%
Lease Assets		6600	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			32,285.18	95,000.00	194.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND 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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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 FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	407,245.73	75,000.00	-81.6%
5) TOTAL, REVENUES			407,245.73	75,000.00	-81.6%
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		25,035.18	90,000.00	259.5%
8) Plant Services	8000-8999		7,250.00	5,000.00	-31.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,285.18	95,000.00	194.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			374,960.55	(20,000.00)	-105.3%
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%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			374,960.55	(20,000.00)	-105.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,473,871.81	1,848,832.36	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,473,871.81	1,848,832.36	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,473,871.81	1,848,832.36	25.4%
2) Ending Balance, June 30 (E + F1e)			1,848,832.36	1,828,832.36	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	461,504.76	511,504.76	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,387,327.60	1,317,327.60	-5.0%
Committed for capital facilities projects.	0000	9760	1,387,327.60		
Committed for capital facilities projects.	0000	9760		1,317,327.60	
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%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	461,504.76	511,504.76
Total, Restricted Balance		461,504.76	511,504.76

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	1,819,342.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,256.50	0.00	-100.0%
5) TOTAL, REVENUES			1,824,598.50	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%
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)			1,824,598.50	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,820,900.41	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,820,900.41)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,698.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89.50	3,787.59	4131.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89.50	3,787.59	4131.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89.50	3,787.59	4131.9%
2) Ending Balance, June 30 (E + F1e)			3,787.59	3,787.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements					
Other Commitments		9760	3,787.59	3,787.59	0.0%
Committed for school facilities projects.	0000	9760	3,787.59		
Committed for school facilities projects.	0000	9760		3,787.59	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,787.59		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,787.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. 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	0.00		
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					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,787.59		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	1,819,342.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,819,342.00	0.00	-100.0%
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	5,256.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,256.50	0.00	-100.0%
TOTAL, REVENUES			1,824,598.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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 EXPENDITURES			0.00	0.00	0.0%
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%
Lease Assets		6600	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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,820,900.41	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,820,900.41	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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%
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)			(1,820,900.41)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	1,819,342.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,256.50	0.00	-100.0%
5) TOTAL, REVENUES			1,824,598.50	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	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)			1,824,598.50	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,820,900.41	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,820,900.41)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,698.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89.50	3,787.59	4131.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89.50	3,787.59	4131.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89.50	3,787.59	4131.9%
2) Ending Balance, June 30 (E + F1e)			3,787.59	3,787.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,787.59	3,787.59	0.0%
Committed for school facilities projects.	0000	9760	3,787.59		
Committed for school facilities projects.	0000	9760		3,787.59	
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%

<u>Resource</u>	<u>Description</u>	<u>2021-22</u> <u>Unaudited Actuals</u>	<u>2022-23</u> <u>Budget</u>
Total, Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(247,788.22)	50,000.00	-120.2%
5) TOTAL REVENUES			(247,788.22)	50,000.00	-120.2%
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	94,528.88	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	46,958.73	123,029.00	162.0%
6) Capital Outlay		6000-6999	10,760,258.19	8,295,108.00	-22.9%
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			10,901,745.80	8,418,137.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,149,534.02)	(8,368,137.00)	-24.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,247,476.10	1,000,000.00	-87.9%
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			8,247,476.10	1,000,000.00	-87.9%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,902,057.92)	(7,368,137.00)	153.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,184,063.24	11,282,005.32	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,184,063.24	11,282,005.32	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,184,063.24	11,282,005.32	-20.5%
2) Ending Balance, June 30 (E + F1e)			11,282,005.32	3,913,868.32	-65.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,282,005.32	(1,086,131.68)	-109.6%
Committed for construction of MHS multi-pu	0000	9760	7,282,005.32		
Committed for construction of MHS 2nd stor	0000	9760	4,000,000.00		
Negative due to FMV audit adjustment to ca	0000	9760		(1,086,131.68)	
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	5,000,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,388,810.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(237,746.32)		
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	17,164.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,168,228.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	886,223.38		
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			886,223.38		
J. 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)			11,282,005.32		

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	104,999.60	50,000.00	-52.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(352,787.82)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(247,788.22)	50,000.00	-120.2%
TOTAL, REVENUES			(247,788.22)	50,000.00	-120.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	67,896.56	0.00	-100.0%
Noncapitalized Equipment		4400	26,632.32	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			94,528.88	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	21,637.78	98,830.00	356.7%
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	25,320.95	24,199.00	-4.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,958.73	123,029.00	162.0%
CAPITAL OUTLAY					
Land		6100	128,659.37	185,979.00	44.6%
Land Improvements		6170	499,449.72	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,132,149.10	8,109,129.00	-20.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,760,258.19	8,295,108.00	-22.9%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,901,745.80	8,418,137.00	-22.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	8,247,476.10	1,000,000.00	-87.9%
(a) TOTAL, INTERFUND TRANSFERS IN			8,247,476.10	1,000,000.00	-87.9%
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%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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 FINANCING SOURCES/USES (a - b + c - d + e)			8,247,476.10	1,000,000.00	-87.9%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(247,788.22)	50,000.00	-120.2%
5) TOTAL, REVENUES			(247,788.22)	50,000.00	-120.2%
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		10,901,745.80	8,418,137.00	-22.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,901,745.80	8,418,137.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,149,534.02)	(8,368,137.00)	-24.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,247,476.10	1,000,000.00	-87.9%
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			8,247,476.10	1,000,000.00	-87.9%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,902,057.92)	(7,368,137.00)	153.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,184,063.24	11,282,005.32	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,184,063.24	11,282,005.32	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,184,063.24	11,282,005.32	-20.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,282,005.32	(1,086,131.68)	-109.6%
Committed for construction of MHS multi-pur	0000	9760	7,282,005.32		
Committed for construction of MHS 2nd stor	0000	9760	4,000,000.00		
Negative due to FMV audit adjustment to ca	0000	9760		(1,086,131.68)	
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	5,000,000.00	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	14,921.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,727,337.80	0.00	-100.0%
5) TOTAL REVENUES			2,742,259.47	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%
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	2,984,971.33	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,984,971.33	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(242,711.86)	0.00	-100.0%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	915.67	0.00	-100.0%
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			915.67	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(241,796.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,880,570.26	2,638,774.07	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,880,570.26	2,638,774.07	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,570.26	2,638,774.07	-8.4%
2) Ending Balance, June 30 (E + F1e)			2,638,774.07	2,638,774.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,638,774.07	2,638,774.07	0.0%
Committed for bond interest and principal pa	0000	9760	2,638,774.07		
Committed for bond interest and principal pa	0000	9760		2,638,774.07	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,638,774.07		
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		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,638,774.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. 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	0.00		
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					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,638,774.07		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	14,921.67	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,921.67	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,512,787.68	0.00	-100.0%
Unsecured Roll		8612	155,926.03	0.00	-100.0%
Prior Years' Taxes		8613	25,226.74	0.00	-100.0%
Supplemental Taxes		8614	114,818.96	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,492.13	0.00	-100.0%
Interest		8660	23,438.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(115,352.48)	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,727,337.80	0.00	-100.0%
TOTAL, REVENUES			2,742,259.47	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,845,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,139,971.33	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)			2,984,971.33	0.00	-100.0%
TOTAL, EXPENDITURES			2,984,971.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND 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	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	915.67	0.00	-100.0%
(c) TOTAL, SOURCES			915.67	0.00	-100.0%
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 FINANCING SOURCES/USES (a - b + c - d + e)			915.67	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	14,921.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,727,337.80	0.00	-100.0%
5) TOTAL, REVENUES			2,742,259.47	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	2,984,971.33	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,984,971.33	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(242,711.86)	0.00	-100.0%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	915.67	0.00	-100.0%
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			915.67	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(241,796.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,880,570.26	2,638,774.07	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,880,570.26	2,638,774.07	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,570.26	2,638,774.07	-8.4%
2) Ending Balance, June 30 (E + F1e)			2,638,774.07	2,638,774.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,638,774.07	2,638,774.07	0.0%
Committed for bond interest and principal pa	0000	9760	2,638,774.07		
Committed for bond interest and principal pa	0000	9760		2,638,774.07	
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%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

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Unaudited Actuals
2021-22 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

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

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

Explanation:SACS Error-resource has a zero balance.

01-3110-0-0000-0000-9791	3110	9791	83,588.27
01-3110-3-0000-0000-9791	3110	9791	2,457.04
01-3110-4-0000-0000-9791	3110	9791	-17,964.76
01-3110-5-0000-0000-9791	3110	9791	-21,825.43
01-3110-6-0000-0000-9791	3110	9791	-19,364.82
01-3110-7-0000-0000-9791	3110	9791	-1,728.70
01-3110-8-0000-0000-9791	3110	9791	-26,981.70
01-3110-9-0000-0000-9791	3110	9791	1,820.10

Explanation:SACS error-resouce has zero balance.

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	VALUE
11	0000	-1,928.69

Explanation:Negative to FMV audit adjustment to cash, reversed 7/01/22.

17 0000 -13,069.98
 Explanation:Negative due to FMV audit adjustment to cash, reversed 7/01/22.

20 0000 -3,934.18
 Explanation:Negative

21 0000 -303,857.89
 Explanation:Negative cash balance due to booking of fair market value
 adjustment for audit purposes.

25 0000 -57,869.21
 Explanation:Negative cash balance due to booking of fair market value
 adjustment for audit purposes.

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more
 programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect
 cost rate. Please review your records and make any necessary changes.
EXCEPTION

EXPORT CHECKS

Checks Completed.