Budget, July 1 FINANCIAL REPORTS 2023-24 Budget **School District Certification**

ANN	NUAL BUDGET REPOR	RT:		
July	1, 2023 Budget Adopt	ion		
x x	(LCAP) or annual upon the school district pu	res: eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to implent date to the LCAP that will be effective for the budget year. The budget was filed and adopted subseque resuant to Education Code sections 33129, 42127, 52060, 52061, and 52062. It is a combined assigned and unassigned ending fund balance above the minimum recommended reserve istrict complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of the complication of the complete com	e for economic u	incertainties, at its public
	Budget available for	inspection at:	Public Hearing	
	Place:	601 Second Street, McFarland, CA 93250	Place:	405 Mast Avenue, McFarland, CA 93250
	Date	06/09/2023	Date:	06/13/2023
			Time:	5:00 p.m.
	Adoption Date: Signed:	06/15/2023 Clerk/Secretary of the Governing Board (Original signature required)	e 8	
	•	additional information on the budget reports: Ambelina Garcia Duran	Telephone:	661-792-3081
	Title:	Deputy Superintendent/CBO	E-mail:	amgarcia@mcfarland.k12.ca.us

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

RITERIA	AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	х	
RITERIA	AND STANDARDS (continued)		Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	x	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	x	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	х	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	x	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		х
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	x	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		х
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	×	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	х	
UPPLEN	IENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	х	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	х	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	×	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		х

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JPPI FM	IENTAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
00	Long term Commission	If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	x	
	T GIRLS III	If yes, are they lifetime benefits?	n/a	
		If yes, do benefits continue beyond age 65?	n/a	
		If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	x	
SB	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		Х
		Classified? (Section S8B, Line 1)		х
		Management/superv isor/confidential? (Section S8C, Line 1)		х
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		х
		Adoption date of the LCAP or an update to the LCAP:	06/15	/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		х
DDITIO	NAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		Х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		Х
770	Deciling Emolinent			
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	x	
	New Charter Schools Impacting	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in	x x	
A4 A5	New Charter Schools Impacting District Enrollment Salary Increases Exceed COLA	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living		Yes
A4 A5	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living	х	Yes
A4 A5 DDITIO	New Charter Schools Impacting District Enrollment Salary Increases Exceed COLA NAL FISCAL INDICATORS (continued) Uncapped Health Benefits	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X No	Yes
A4 A5	New Charter Schools Impacting District Enrollment Salary Increases Exceed COLA NAL FISCAL INDICATORS (continued)	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X No X	Yes

Mcfarland Unified Kern County

Budget, July 1 2023-24 Budget WORKERS' COMPENSATION CERTIFICATION

15 73908 0000000 Form CC E8B254F4FZ(2023-24)

	TIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLA		
	ducation Code Section 42141, if a school district, either individually or as a memb of the school district annually shall provide information to the governing board or did annually shall certify to the county superintendent of schools the amount of n	of the school district regarding the estimated accided but unit	mueu cost or those
To the County	Superintendent of Schools:		
(Our district is self-insured for workers' compensation claims as defined in Educati	ion Code Section 42141(a):	
	Total liabilities actuarially determined:	\$	
	Less: Amount of total liabilities reserved in budget:	\$	
	Estimated accrued but unfunded liabilities:	\$	0.00
	his school district is not self-insured for workers' compensation claims.		
Signed	his schoel district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board	Date of Meeting: 06/15/2023	-
Signed	5211	Date of Meeting: 06/15/2023	
	Ctern/Secretary of the Governing Board	Date of Meeting: 06/15/2023	
	Cterk/Secretary of the Governing Board (Original signature required)	Date of Meeting: 06/15/2023	
For additional	Cterk/Secretary of the Governing Board (Original signature required) information on this certification, please contact:	Date of Meeting: 06/15/2023	
For additional Name:	Ctern/Secretary of the Governing Board (Original signature required) information on this certification, please contact: Ambelina Garcia Duran	Date of Meeting: 06/15/2023	

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District: McFarland Unfied School District

Adopted Budget

2023-24 Annual Budget

15-73908 CDS #:

Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

alances 2023-24 Budget Objects 9780/9789/9790	\$3,890,320.84 Form 01 \$445,162.63 Form 17	Balances \$4,335,483.47	ate Need \$1,850,274.50
Combined Assigned and Unassigned/unappropriated Fund Balances Form Fund	01 General Fund/County School Service Fund17 Special Reserve Fund for Other Than Capital Outlay Projects	Total Assigned and Unassigned Ending Fund Balances District Standard Reserve Level Less District Minimum Reserve for Economic Uncertainties	Remaining Balance to Substantiate Need

Reasons	Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties	certainties		
Form	Fund	2023-24 Budget	Description of Need	
01	General Fund/County School Service Fund	\$1,850,274.50	Reserved for economic uncertainty. Represents less than one month of operating exenses recommended by CSBA.	g exenses
			NOTE: CSBA recommends a reserve of at lease three months of operating expenses.	enses.
			MUSD 2023-2024 Avg. Operating expense	\$6,903,358.26
			Multiply by 3 months, per CSBA recommendation	m
			CSBA Recommended Reserve \$ 20	\$ 20,710,074.79
			MUSD estimated reserve	\$4,335,483.47
			Additional reserve needed to meet CSBA recommendation	\$16,374,591.32
			CSBA recommended reserve based on three months of expenses	25.00%
	Insert Lines above as needed		MUSD reserve	5.23%
	Total of Substantiated Needs	\$1,850,274.50		

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing. Balance should be Zero \$0.00 Remaining Unsubstantiated Balance

McFARLAND UNIFIED SCHOOL DISTRICT General Fund Balance Multi-Year Projection 2023-24 Annual Budget

	36-2606	2022,2022 Ectimated Actuals	finale	2023-20	2023_2024 Applied Budget	to.	2024-	2024-2025 Annual Budnet	doet	2025-	2025-2026 Annual Budget	loet
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
			0.0000000000000000000000000000000000000			THE CONTRACTOR CONTRACTOR			100			
Funded ADA			3,286,40			3,248.04			3,195,15			3,143,32
COLA			13.26%			8.22%			3.94%			3.29%
Gap Funding			100.00%			100.00%			100.00%			100.00%
ADA per student			14,614			15,932			18,591			17,151
BEVENUES:			S									
LCFF Revenues	48 490 442	0	48,490,442	51,747,999	0	51,747,999	53,010,424	0	53,010,424	53,910,730	0	53,910,730
Federal Revenues	0	10 179 592	10 179 592	0	14,141,586	14,141,586	0	3,146,748	3,146,748	0	3,146,748	3,146,748
Other State Revenues	725,524	6,218,687	6,944,211	719,028	10,323,505	11,042,533	719,028	3,282,353	4,001,381	719,028	3,282,353	4,001,381
Other Local Revenues	1,001,158	3,202,255	4,203,413	0	3,014,028	3,014,028	0	3,004,028	3,004,028	0	3,004,028	3,004,028
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	٥	0
Other Financing Sources	(4,207,198)	4 207 198	0	(4,858,846)	4,858,846	0	(5,101,788)	5,101,788	0	(5,356,877)	5,356,877	0
Total Revenues	46,009,925	23,807,732	69,817,658	47,608,182	32,337,964	79,946,146	48,627,664	14,534,917	63,162,581	49,272,881	14,790,008	64,062,887
S S S S S S S S S S S S S S S S S S S												
Cational Original	16 053 700	227 77 A	24 700 48E	17 043 647	A 0004 AEB	21 815 078	48 OBO 822	4 DE4 480	22 142 302	18 352 034	A 122 AD3	22 474 437
Ceruitated Salary	16,932,700	2777 006	9 550 778	100000	2 442 606	070,010,12	6 444 AB4	2 470 500	B 581 000	6 258 157	2 529 RO1	8 787 05B
Donofite	11 111 388	2 068 725	14 080 414	11 828 627	2 839 045	14 667 673	12 366 389	2 957 198	15.323.487	12 767 738	3 047 800	15.815.538
S. mailto	A 225 722	2 070 997	2000,1	2 545 04B	3 436 570	A 180 A	2 R21 90R	1 689 278	4311184	2 691 124	1 733 875	4 425 000
salidano	7 703 146	3 150 721	10,853,867	773 947	5 152 515	11 926 462	6 978 521	3.350.973	10.329.493	7 162 753	3 439 439	10 602 192
Capital Outlave	6.072 ANB	2 851 132	8 923 73B	6 448 984	11 401 522	17 850 506	3 000 000	o	3 000 000	3,000,000	0	3,000,000
Other Outer - excl Indirect Costs (Spec Education)	542 477	1.801.598	2.344.075	50.000	1,859,177	1 909 177	52.500	1.952.136	2 004.636	55,125	2,049,742	2.104.867
Other Outro - Indirect Costs	(1.113.958)	977.287	(136.671)	(1.156.755)	965,697	(191,058)	(883,090)	692.032	(191,058)	(883,090)	692,032	(191,058)
Transfers Out - Adult Education & Deferred Maintenance	1,500,000	1,523,038	3,023,038	200,000	0	500,000	200,000	0	200,000	500,000	0	500,000
Total Expenditures	52,909,762	22,847,251	75,757,013	50,771,710	32,068,590	82,840,300	48,828,528	17,173,506	66,002,034	49,903,841	17,615,092	67,518,933
Excess (Deficiency) of Revenue	(6,899,837)	960,481	(6,939,355)	(3,163,528)	269,374	(2,894,154)	(200,864)	(2,638,589)	(2,839,453)	(630,960)	(2,825,085)	(3,456,045)
ELIND BALANCE:												
Net Beginning General Fund Balance	14.792.796	5,026,840	19,819,636	7,892,959	5,987,321	13,880,280	4,729,431	6,256,695	10,986,126	4,528,567	3,618,106	8,146,673
Audit Adjustment & Restatements	0	0	0	0	O	0	0	0	0	0	0	0
Ending General Fund Balance	7,892,959	5,987,321	13,880,280	4,729,431	6,256,695	10,986,126	4,528,567	3,618,106	8,146,673	3,897,607	793,021	4,690,628
Components of Ending Fund:												
a) Restricted - Cash and Prepaids	130,849	0	130,849	0	0	0	0	0	0	0	0	0
a) Restricted	0	5,987,321	5,987,321	0	(6,256,695)	(6,256,695)	0	(3,618,106)	(3,618,106)	0	(793,021)	(793,021)
b) Committed	0	0	0	0	0	0	0	0	0	0	0	0
c) Assigned - Lottery & LCAP	839,110	0	839,110	839,110	0	839,110	839,110		839,110	839,110		839,110
Lottery	839,110	0	839,110	839,110	0	839,110	839,110		839,110	839,110		839,110
LCAP not used in 2022-23	0	0	0	0			0			0		
Unrestricted Ending General Fund Balance	6,923,000	-	6,923,000	3,890,321		3,890,321	3,689,457		3,689,457	3,058,497		3,058,497
Unrestricted Ending Fund 17 Balance	439,163	0	439,163	445,163	0	445,163	445,163	0	445,163	445,163	0	445,163
Unrestricted Fund Balance Avallable for Reserves	7,362,163	0 .	7,362,163	4,335,484	0	4,335,484	4,134,620	0	4,134,620	3,503,659	0	3,503,659
			took o			1400 4			/0000			7007 3
Reserve			3.1.2%			9.57%			0.40%			0.0

McFarland Unified School District - Other Funds 2023-24 Annual Budget

Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
Fund 08 - Student Activity Special Reserve Fund	219,096	26	.34	219,096
Fund 11 - Adult Education	97,111	623,118	623,118	97,111
Fund 13 - Cafeteria	1,703,637	4,240,827	4,109,879	1,834,585
Fund 14 - Deferred Maintenance	4,157,888	550,000	36	4,707,888
Fund 17 - Special Reserve Other than Capital Outlay	439,163	6,000	S#II	445,163
Fund 20 - Special Reserve OPEB	132,192	1,800	ı	133,992
Fund 21 - Building	12,928,852	150,000	13,078,852	34
Fund 25 - Capital Facilities	2,014,172	197,000	97,000	2,114,172
Fund 35 - School Facilities	880,767	3,000	883,767	94
Fund 40 - Special Reserve-Capital Outlay	5,881,503	20,000	5,931,503	•

McFarland Unified School District

2023-24 Annual Budget

Source/Explanation Source/Explanation S022-23 200 FCMAT LCFF Calculator v24.1 8.22% FCMAT LCFF Calculator v24.1 14.00.00% FCMAT LCFF Calculator v24.1 14.23 FCMAT LCFF Calculator v24.1 14.30 FCMAT LCFF Calculator		-0			
FCMAT LCFF Calculator v24.1 8.22% FCMAT LCFF Calculator v24.1 100.000% 100 FCMAT LCFF Calculator v24.1 3.133.77 3.11 FCMAT LCFF Calculator v24.1 1.2323.77 3.11 FCMAT LCFF Calculator v24.1 3.404 3.404 FCMAT LCFF Calculator v24.1 80.25% 9 FCMAT LCFF Calculator v24.1 18.392.481 18.97 FCMAT LCFF Calculator v24.1 14.730.138 15.34 Actual CDE Apportionment Schedules 11.042.533 4.00 Soc Dartboard SSC Dartboard 14.40.28 3.00 SSC Dartboard SSC Dartboard 150.03 150.04 150.04 SSC Dartboard SSC Dartboard SSC Dartboard 150.04 150.04 250.04,028	Descriptions	Source/Explanation	2022-23	2023-24	2024-25
FCMAT LCFF Calculator v24.1 3,233.77 3,11 FCMAT LCFF Calculator v24.1 3,233.77 3,11 FCMAT LCFF Calculator v24.1 14,27 3,14 FCMAT LCFF Calculator v24.1 3,604 13,1747,999 FCMAT LCFF Calculator v24.1 18,392,481 18,392,481 FCMAT LCFF Calculator v24.1 13,700,158 15,144 FCMAT LCFF Calculator v24.1 12,069,075 12,244 FCMAT LCFF Calculator v24.1 12,069,075 12,244 FCMAT LCFF Calculator v24.1 12,069,075 12,244 FCMAT LCFF Calculator v24.1 6,556,285 6,551 FCMAT LCFF Calculator v24.1 6,556,285 6,551 Actual 12,069,075 12,244 CDE Apportionment Schedules 14,141,586 3,10 SELPA Apportionment Schedules 10,042,533 4,00 SSC Dartboard SSC Dartboard 5,550,50 SSC Dartboard SSC Dartboard 5,573,70 SSC Dartboard SSC Dartboard 15,068,CP lin 2024-25 and 2,648,CP lin 2025-26 2,545,046 SSC Dartboard SSC Dartboard	LCFF Funded COLA	FCMAT LCFF Calculator v24.1	8.22%	3.94%	3.29%
FCMAT LCFF Calculator v24.1 3,233.77 3,11 FCMAT LCFF Calculator v24.1 14.27 3,133.77 3,11 FCMAT LCFF Calculator v24.1 15,932 11 115,932 11 FCMAT LCFF Calculator v24.1 3,404 3,509 35,01 FCMAT LCFF Calculator v24.1 18,392,481 18,514 FCMAT LCFF Calculator v24.1 1,4730,188 15,144 FCMAT LCFF Calculator v24.1 1,2,069,075 12,244 FCMAT LCFF Calculator v24.1 1,2,069,075 12,244 FCMAT LCFF Calculator v24.1 1,069,075 1,2,344 FCMAT LCFF Calculator v24.1 1,069,075 1,2,344 FCMAT LCFF Calculator v24.1 1,069,075 1,2,344 Actual 1,069,075 1,2,344 CDE Apportionment Schedules 1,141,586 3,144 SEIPA Apportionment Schedules 1,042,533 4,00 SSC Dartboard SSC Dartboard 4,858,846 (4,858,846) (5,10 SSC Dartboard SSC Dartboard SSC Dartboard SSC Dartboard SSC Dartboard SSC Dartboard SSC Da	LCFF GAP Funding	FCMAT LCFF Calculator v24.1	100.00%	100.00%	100.00%
FCMAT LCFF Calculator v24.1 14.27 FCMAT LCFF Calculator v24.1 15,932 11 FCMAT LCFF Calculator v24.1 3,404 3 FCMAT LCFF Calculator v24.1 6,1747,999 53,011 FCMAT LCFF Calculator v24.1 18,392,481 18,971 FCMAT LCFF Calculator v24.1 14,730,158 15,744 FCMAT LCFF Calculator v24.1 10,069,075 12,244 FCMAT LCFF Calculator v24.1 10,069,075 13,244 FCMAT LCFF Calculator v24.1 6,556,285 6,555 FCMAT LCFF Calculator v24.1 10,042,533 4,00 FCMAT LCFF Calculator v24.1 10,042,533 4,00 FCMAT LCFF Calculator v24.1 6,556,285 6,55 Actual 10,042,533 4,00 CDE Apportionment Schedules 11,042,533 4,00 SELPA Apportionment Schedules 11,042,533 4,00 SSC Darboard SSC Darboard 5,014,028 3,014,028 SSC Darboard SSC Darboard 5,202,24/5SC Darboard 5,202,24/5SC Darboard SSC Darboard SSC Darboard 2,202,24/SSC D	Funded Average Daily Attendance (ADA) - MUSD	FCMAT LCFF Calculator v24.1	3,233.77	3,180.88	3,129.05
FCMAT LCF Calculator v24.1 15,932 11 FCMAT LCF Calculator v24.1 3,404 3 FCMAT LCF Calculator v24.1 90,25% 9 FCMAT LCF Calculator v24.1 18,992,481 18,97 FCMAT LCF Calculator v24.1 18,992,481 18,97 FCMAT LCF Calculator v24.1 18,992,481 18,97 FCMAT LCF Calculator v24.1 13,905,035 15,144 FCMAT LCF Calculator v24.1 6,556,285 6,55 FCMAT LCF Calculator v24.1 6,556,285 6,55 Actual Actual 14,141,586 6,51 CDE Apportionment Schedules 11,042,533 4,00 SELPA Apportionment & First Five Budget 3,014,028 3,014,028 SSC Dartboard 5% increase in each subsequent year 4,858,846) (5,10 SSC Dartboard SSC Dartboard 5,50 1,50 SSC Dartboard SSC Dartboard 5,27 2,53 SSC Dartboard SSC Dartboard 5,54 5,54 SSC Dartboard SSC Dartboard SSC Dartboard 5,54	Funded ADA - County Operated Comm. School	FCMAT LCFF Calculator v24.1	14.27	14.27	14.27
e(%) FCMAT LCFF Calculator v24.1 3,404 3. e(%) FCMAT LCFF Calculator v24.1 51,407,999 5.3,01 PECMAT LCFF Calculator v24.1 18,972,481 18,972 Permat lemental Funds FCMAT LCFF Calculator v24.1 18,972 18,973 Permat lemental Funds FCMAT LCFF Calculator v24.1 12,069,075 12,344 Permat lemental Funds FCMAT LCFF Calculator v24.1 1,069,075 12,344 Permat lemental Funds FCMAT LCFF Calculator v24.1 1,069,075 1,2,344 Permat lemental Funds FCMAT LCFF Calculator v24.1 1,069,075 1,3,344 Actual CDE Apportionment Schedules 1,1,042,533 4,00 CDE Apportionment Schedules 1,1042,533 3,00 3,00 SELPA Apportionment Schedules 1,1042,333 3,00	Funded ADA per Student	FCMAT LCFF Calculator v24.1	15,932	16,591	17,151
UDIC FRENCE Public Processing (%) FCMAT LCFF Calculator v24.1 90.25% 9 LICF Revenue FCMAT LCFF Calculator v24.1 51.747.999 53.011 Base Grant FCMAT LCFF Calculator v24.1 18,397.481 18,397.481 Concentration & Supplemental Funds FCMAT LCFF Calculator v24.1 17,30,138 15,144 Concentration & Supplemental Funds FCMAT LCFF Calculator v24.1 12,069.075 12,344 Entry Taxes CDE Apportionment Schedules 11,412.886 3,344 Entry Taxes SEL Dartose SEL Dartose 11,412.86 3,140 Information to taxes SEC Dartose <td< td=""><td>Enrollment - District and COE</td><td>FCMAT LCFF Calculator v24.1</td><td>3,404</td><td>3,387</td><td>3,370</td></td<>	Enrollment - District and COE	FCMAT LCFF Calculator v24.1	3,404	3,387	3,370
ILCFF Revenue FCMAT LCFF Calculator v24.1 51,747,999 53,001 Base Grant FCMAT LCFF Calculator v24.1 18,392,481 18,392,481 18,392,481 18,397 Concentration & Supplemental Funds FCMAT LCFF Calculator v24.1 10,069,075 12,544 18,392,481 18,397 Serby Experimental Funds FCMAT LCFF Calculator v24.1 10,069,075 12,544 10,069,075 12,544 Perty Taxes FCMAT LCFF Calculator v24.1 6,556,285 6,556,285 6,556,285 6,556,285 10,243,334 4,000 6,556,285 11,042,333 4,000 10,400 11,411,586 3,140 11,400 10,400 11,400 10,400 11,400 10,400	Unduplicated Pupil Percentage (%)	FCMAT LCFF Calculator v24.1	90.25%	90.46%	90.46%
Eaze Grant FCMAT LCFF Calculator v24.1 18,332,481 18,937 Concentration & Supplemental Funds FCMAT LCFF Calculator v24.1 14,730,138 15,148 Ferral Concentration & Supplemental Funds FCMAT LCFF Calculator v24.1 12,048 15,348 Ferral Pearly Taxes FCMAT LCFF Calculator v24.1 12,048,075 12,348 Ferral Revenue CDE Apportionment Schedules 14,141,586 3,14 Ferral Revenue CDE Apportionment Schedules 11,042,533 4,00 Inchial Lottery Unestricted SSELPA Apportionment & First Five Budger 1,104,028 3,014,028 Inchial Lottery Unestricted SSC Dartboard SSC Dartboard 5,57 1,504 Infrasted Step and Column Increase % District Assumption 2,40% 1,150 Sind Step and Column Increase % District Assumption 2,40% 1,150 Sind Step and Column Increase % District Assumption 2,40% 1,150 Sind Step and Column Increase % District Assumption 2,40% 1,150 Sind Step and Column Increase % SSC Dartboard SSC Dartboard 2,50	Total LCFF Revenue	FCMAT LCFF Calculator v24.1	51,747,999	53,010,424	53,910,730
Concentration & Supplemental Funds FCMAT LCFF Calculator v24.1 14,730,158 15,148 Perty Taxes FCMAT LCFF Calculator v24.1 20,069,075 12,348 Perty Taxes FCMAT LCFF Calculator v24.1 6,556,285 6,558 Prior Vear Adjment Actual - - Prior Stricted - - - - - In Revenue CDE Apportionment Schedules 11,042,233 4,00 -	LCFF Base Grant	FCMAT LCFF Calculator v24.1	18,392,481	18,973,804	19,415,536
PECMAT LCFF Calculator v24.1 12,069,075 12,344 Perty Taxes FCMAT LCFF Calculator v24.1 6,556,285 6,558 Prior Year Adjment Actual 6,556,285 6,558 Prior Year Adjment Actual 6,556,285 6,558 Prior Year Adjment Actual 6,556,285 6,556 Prior Year Adjment CDE Apportionment Schedules 14,141,586 3,14 Rekenne SELPA Apportionment Schedules 14,141,586 3,14 In Revenue SELPA Apportionment Schedules 1,1042,533 4,00 In Introduces to Restricted Projects (SPED & Ongoing Maint.) 555 Introduces 1,1042,533 3,00 In Crimia Lottery Westricted SSC Darthoard 1,500 1,500 1,500 Arichard Step and Column Increase % District Assumption SSC Darthoard 1,500 1,500 ARS Employer Rate SSC Darthoard SSC Darthoard SSC Darthoard 2,400 1,500 TRS Employer Rate SSC Darthoard SSC Darthoard SSC Darthoard 2,500 2,537 2,500 re	LCFF Concentration & Supplemental Funds	FCMAT LCFF Calculator v24.1	14,730,158	15,140,013	15,399,356
djment FCMAT LCFF Calculator v24.1 6,556,285 6,556,285 djment Actual - - CDE Apportionment Schedules 14,141,586 3,14 Restricted Projects (SPED & Ongoing Maint.) SELPA Apportionment Schedules 11,042,533 4,00 Restricted Projects (SPED & Ongoing Maint.) 5% Increase in each subsequent year (4,858,846) (5,10 Albestricted and Column Increase % SSC Dartboard 5SC Dartboard 557 and Column Increase % District Assumption 1,50% and Column Increase % District Assumption 2,40% ark Rate SSC Dartboard 5SC Dartboard 557 ark Rate SSC Dartboard 5SC Dartboard 550 birtict Assumption SSC Dartboard 550 tr SSC Dartboard 5SC Dartboard 550 ts SSC Dartboard 5SC Dartboard 550 ts SSC Dartboard 550 ts SSC Dartboard 550 tes & Materials Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 5,155,046	EPA	FCMAT LCFF Calculator v24.1	12,069,075	12,340,322	12,539,553
djment Actual -	Property Taxes	FCMAT LCFF Calculator v24.1	6,556,285	6,556,285	6,556,285
CDE Apportionment Schedules 14,141,586 3,14 Restricted Projects (SPED & Ongoing Maint.) SELPA Apportionment & First Five Budget 1,042,533 4,00 Restricted Projects (SPED & Ongoing Maint.) 5% increase in each subsequent year (4,858,846) (5,10 I Unestricted Projects (SPED & Ongoing Maint.) 5% increase in each subsequent year (4,858,846) (5,10 I Not Profit of Maint (Column Increase & District Assumption SSC Dartboard 567 7 In Rate SSC Dartboard 1.50% 1.50% 1.50% In Rate SSC Dartboard 2.40% 1.50% 1.50% In Rate SSC Dartboard 2.53% 2.53% 2.53% 2.53% 2.50% 2.53% 2.50% 2.53% 2.50% 2.53% 2.50% 2.53% 2.50% 2.53% 2.53	LCFF Prior Year Adjment	Actual	\$ 1	Œ,	80
CDE Apportionment Schedules 11,042,533 4,00 SELPA Apportionment & First Five Budget 3,014,028 3,014 O Restricted Projects (SPED & Ongoing Maint.) 5% increase in each subsequent year (4,858,846) (5,10 Eny Unestricted SSC Dartboard \$5170 \$5170 Eny Restricted SSC Dartboard \$567 \$67 SPE Rate District Assumption 1,50% \$67 Ayer Rate SSC Dartboard 2,50% \$67 Ayer Rate SSC Dartboard 1,50% \$1,50% Ayer Rate SSC Dartboard 25,37% 25,37% Ayer Rate SSC Dartboard 25,37% 25,37% Ayer Rate SSC Dartboard 5,35 25,37% 25,37% Ayer Rate SSC Dartboard 5,50 5,37% 26,67 Ayer Rate SSC Dartboard 5,50 5,37% 26,67 Ayer Rate SSC Dartboard 5,50 5,37% 26,67 Ayer Rate SSC Dartboard 6,50 605,908 63	Federal Revenue	CDE Apportionment Schedules	14,141,586	3,146,748	3,146,748
SELPA Apportionment & First Five Budget 3,014,028 3,00 5% increase in each subsequent year (4,858,846) (5,10 SSC Dartboard \$170 SSC Dartboard 1.50% District Assumption 2.40% SSC Dartboard 2.40% SSC Dartboard 19.10% SSC Dartboard 25.337% SSC Dartboard 25.337% SSC Dartboard 81SC Rates SSC Dartboard 605,908 SISC Rates 2023-24/SSC Dartboard 81SC Rates Current Retiree Cost 605,908 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 3,436,570 1,68 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 6,97 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 6,97 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 6,97	State Revenue	CDE Apportionment Schedules	11,042,533	4,001,381	4,001,381
5% increase in each subsequent year (4,858,846) (5,10 SSC Dartboard \$170 \$170 SSC Dartboard 1.50% 1.50% District Assumption 2.40% 19.10% SSC Dartboard 25.37% 2 SSC Dartboard 25.37% 2 SISC Rates 2023-24/SSC Dartboard 81SC Rates 605,908 63 Current Retiree Cost 605,908 63 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 3,436,570 1,68 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 6,97 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 6,97	Local Revenue	SELPA Apportionment & First Five Budget	3,014,028	3,004,028	3,004,028
d SSC Dartboard \$170 n Increase % SSC Dartboard 1.50% n crease % District Assumption 2.40% n crease % District Assumption 2.40% n crease % SSC Dartboard 19.10% 1 sSC Dartboard 25.37% 2 2 creation SISC Rates 2023-24/SSC Dartboard 81SC R	Contributions to Restricted Projects (SPED & Ongoing Maint.)	5% increase in each subsequent year	(4,858,846)	(5,101,788)	(5,356,877)
n Increase % SSC Dartboard \$67 n crease % District Assumption 1.50% ncrease % District Assumption 2.40% sSC Dartboard 19.10% 1 sSC Dartboard 25.37% 2 sic Rates 2023-24/SSC Dartboard 81SC Rates 2023-24/SSC D	California Lottery Unestricted	SSC Dartboard	\$170	\$170	\$170
District Assumption District Assumption SSC Dartboard SSC Dartboard SISC Rates 2023-24/SSC Dartboard SISC Rates 2023-24/SSC Dartboard Current Retiree Cost Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 SISC Rates Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 SISC Rates SISC R	California Lottery Restricted	SSC Dartboard	\$67	29\$	\$67
District Assumption 2.40% SSC Dartboard 19.10% 1 SSC Dartboard 25.37% 2 SISC Rates 2023-24/SSC Dartboard SISC Rates add Current Retiree Cost 605,908 63 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 2,545,046 2,62 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 6,97 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 6,97	Certificated Step and Column Increase %	District Assumption	1.50%		1.50%
SSC Dartboard 19.10% SSC Dartboard 25.37% SISC Rates 2023-24/SSC Dartboard SISC Rates 2023-24/SSC Dartboard In Materials Current Retiree Cost Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 2,545,046 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 3,436,570 Operating Expenses Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 6,9	Classified Step and Column Increase %	District Assumption	2.40%		2.40%
SISC Partboard SISC Rates 2023-24/SSC Dartboard SISC Rates 2023-24/SSC Dartboard Current Retiree Cost Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 S.132,515 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 S.152,515 S.152,515	CalSTRS Employer Rate	SSC Dartboard	19.10%		19.10%
SISC Rates 2023-24/SSC Dartboard Current Retiree Cost Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26	CalPERS Employer Rate	SSC Dartboard	25.37%		28.30%
Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 2,545,046 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 3,436,570 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947	Employee Benefits	SISC Rates 2023-24/SSC Dartboard	SISC Rates		%50. bbe
Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 2,545,046 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 3,436,570 es Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 5,735,947	Retiree Benefits	Current Retiree Cost	605,908	636,204	668,014
es Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 3,436,570 es Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947 Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 5,152,515	Unrestricted Supplies & Materials	Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26	2,545,046	2,621,906	2,691,124
es Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 6,773,947. Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 5.152.515	Restricted Supplies & Materials	Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26	3,436,570	1,689,278	1,733,875
Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26 5.152.515	Unrestricted Service & Operating Expenses	Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26	6,773,947	6,978,521	7,162,753
	Restricted Service & Operating Expenses	Assumes 3.06% CPI in 2024-25 and 2.64% CPI in 2025-26	5,152,515	3,350,973	3,439,439

McFarland Unified School District

2023-24 Annual Budget

Descriptions	Source/Explanation	2022-23	2023-24	2024-25
Capital Outlay - Unrestricted	Districtwide Facilities Projects	100,000	3,000,000	3,000,000
Capital Outlay - Unrestricted	MHS & BRSA Building Remodel-add working spaces	900,000	(0	
Capital Outlay - Unrestricted	MHS WeightWrestling Room	1,000,000	,X	i.
Capital Outlay - Unrestricted	Districtwide Library Expansion	2,707,699	<u>)</u> (i	*
Capital Outlay - Unrestricted	Purchase School Bus for SPED	241,285	•	963
Capital Outlay - Unrestricted	Purchase School Bus & Vans	350,000	¥.	ř
Capital Outlay - Unrestricted	Add Portable Bathrooms at KAS for SPED & Remodel G-Wing	750,000	(0	54
Capital Outlay - Unrestricted	Add Portable Bathrooms at New Athletic Fields	400,000	69	ю
Capital Outlay - Restricted	HVAC Replacements	220,000	(4	94
Capital Outlay - Restricted	Relocatable Project - Extended Day Classrooms	7,675,016		¥ì
Capital Outlay - Restricted	MJHS & KA Shade Structures	3,265,221		W.
Capital Outlay - Restricted	Purchase School Bus	241,285		948
Other Outgo - Transfers to KCSOS	KCSOS SPED Costs	1,909,177	2,004,636	2,104,867
Other Outgo - Indirect Costs	LEA = 5.65% & Food Service = 5.06%	(191,058)	(191,058)	(191,058)
Contributions to Other Funds	Deferred Maintenance from GF	500,000	500,000	500,000
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McCarland [Inified (73408) - 2023-24 Appual Budget:	10241		7/1/2023	ò	v.24.1			671
LOCAL CONTROL FUNDING FORMULA	A CONTRACTOR AND A CONT		(Laborator)	24	***************************************			2024-25
LCFF ENTITLEMENT CALCULATION	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	
Grades TK-3	Base \$ 9,919 \$	an 032	tal Concentr	₩	\$ 8	an 072	ital Concentri	
Grades 4-6 Grades 7-8 Grades 9-12	765.44 10,069 503.10 10,367 988.19 12,015	312	1,817 2,307 1,871 2,375 2,225 2,824	77 10,864,283 75 7,352,094 24 17,171,231	732.72 10,466 510.94 10,775 988.41 12,488	325	1,894 2,412 1,949 2,484 2,318 2,953	2 10,823,607 34 7,770,347 53 17,874,798
Subtract Necessary Small School ADA and Funding Total Base, Supplemental, and Concentration Grant NS Allowance	\$ 34,628,760 \$	1,331,347 \$	6,490,799 \$ 8,239,359	59 \$ 50,690,265	\$ 35,446,646	\$ 1,353,655 \$	6,657,911 \$ 8,482,102	12 \$ 51,940,314
TOTAL BASE	3,248.04 \$ 34,628,760 \$	1,331,347 \$	6,490,799 \$ 8,239,359	\$ 50,690,265	3,195.15 \$ 35,446,646	\$ 1,353,655 \$	6,657,911 \$ 8,482,102	\$ 51,940,314
ADD ONS: Targeted Instructional Improvement Block Grant Home-to-School Transportation (COLA added commencing 2023-24) Small School District Bus Replacement Program (COLA added commencing 2023-24) Transitional Kindergarten (commencing 2022-23)	TK ADA 52,58 TK	52,58 TK Add-on rate \$	3,044.23	\$ 722,511 175,170 160,053	TK ADA 52.31	52.31 TK Add-on rate \$	3,164.17	\$ 722,511 182,072 165,527
ECONOMIC RECOVERY TARGET PAYMENT LCFF Entirement Before Adjustments Nicollement Adjustments				\$ 51,747,999				\$ 53,010,424
Wiscellateous Agustrients ADJUSTED LCFF ENTITLEMENT Local Revolve (including Rba) Gross State Aid Education Protection Account Entitlement				\$ 51,747,999 (6,556,285) \$ 45,191,714 (12,069,075)				\$ 53,010,424 (6,556,285) \$ 46,454,139 (12,340,322)
Net State Ald				\$ 33,122,639				\$ 34,113,817
MINIMUM STATE AID CALCULATION	1	12-13 Rate 20:	2023-24 ADA	N/A		12-13 Rate	2024-25 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA 2012-13 NSS Allowance (deficited)	w w	6,144.28	3,248.04	\$ 19,956,867		\$ 6,144.28	3,195.15	\$ 19,631,896
Minimum State Ald Adjustments Less Current Year Property Taxes/In-Lieu				(6,556,285)				(6,556,285)
Less Education Protection Account Entitlement Subtoal State Aid for Historical RI/Charter General BG				(12,069,075) \$ 1,331,507				(12,340,322) \$ 735,289
categorical minimum state Aid Charter School Categorical Bock Grant adjusted for ADA Minimum State Aid Guarantee Before Proration Factor		×		\$ 5,375,026		e	×	\$ 4,778,808
Proration Factor Minimum State Ald Guarantee				0.00% \$ 5,375,026				\$ 4,778,808
CHARTER SCHOOL MINIMUM STATE AID OFFSET								9
Minimum State Aid plus Property Taxes Including RDA Offset				:•\\.				
Minimum State Ald Prior to Offset Total Minimum State Ald with Offset								
State Ald Before Additional State Ald				\$ 33,122,639				\$ 34,113,817
ADDITIONAL STATE AID TOTE COME AND				\$ - \$				\$ 34.113.817
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)				\$ 51,747,999				\$ 53,010,424
Change Over Prior Year LCFF Entitlement Per ADA		7.41%	3,567,955	15,932		2.44%	1,262,425	16,591
Per-ADA Change Over Prior Year Basic Aid Status (school districts only)		8.68%	1,272	Non-Basic Aid		4.14%	629	Non-Basic Ald
LCFF SOURCES INCLUDING EXCESS TAXES								
State Aid		12.33%	Increase 3,635,686	\$ 33,122,639		2.99%	Increase 991,178	\$ 34,113,817
Education Protection Account Property Taxes Net of In-Lieu Transfers		-11.51%	(852,747)	12,069,075 6,556,285		0.00%	,	12,340,322 6,556,285
Charter In-Lieu Taxes Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		0.00% 5.78%	2,782,939	\$ 51,747,999		1.92%	991,178	\$ 53,010,424



2023-24 Annual Budget FCMAT (v24.1) LCFF-Calculator / Calculator - page 1 of 2

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McFarland Unified (73908) · 2023-24 Annual Budget	v.24.1						CY2
LOCAL CONTROL FUNDING FORMULA							2025-26
LCFF ENTITLEMENT CALCULATION	COLA &	8 4	Base Grant		Unduplicated	P	
	Augme	Augmentation	Proration	P	Pupil Percentage	age	
Calculation Factors	3.2	3.29%	0.00%	90.46%		90.46%	
	3-PY Average ADA	Base	Grade Span	Supplemental		Concentration	Total
Grades TK-3	936.30	10,649	l _s	\$	2,127 \$	l	\$ 15,535,591
Grades 4-6	711.89	10,810		+ €	1,956	2,492	10,861,549
Grades 7-8 Grades 9-12	502.87 992.26	11,129	335	7. 61	2,394	3,050	18,534,027
Subtract Necessary Small School ADA and Funding	(). ()	0 to 0 to 0	· 4 200 004	6 6 771 050	9	002 703 0	¢ 52 930 039
Total base, supplemental, and concentration of ant	•						
TOTAL BASE	3,143.32	\$ 36,061,792	\$ 1,368,891	\$ 6,771,958	\$ 856'	8,627,398	\$ 52,830,039
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 722,511
Frome-to-scribol Fansportation (CUA added commercing 2023-24) Small School District Bus Replacement Program (COLA added commercing 2023-24)							300,001
Transitional Kindergarten (Commencing 2022-23)	TK ADA	52.05	52.05 TK Add-on rate	\$ 3,26	3,268.27		170,118
ECONOMIC RECOVERY TARGET PAYMENT						1	*
LCFF Entitlement Before Adjustments							\$ 53,910,730
Miscellaneous Adjustments Apjusted LCFF ENTITLEMENT						i Ki	\$ 53,910,730
Local Revenue (including RDA)						'	(6,556,285)
Gross State Ald							\$ 47,354,445 (12 539 553)
Net State Aid						1 ()	\$ 34,814,892
MINIMUM STATE AID CALCULATION							
			쮄	2025-26 ADA	ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 6,144.28	3,14	3,143.32		\$ 19,313,438
2012-13 NSS Allowance (deficited) Minimum State Aid Adjustments			•				•
Less Current Year Property Taxes/In-Lieu							(6,556,285)
Less Education Protection Account Entitlement						,	
Subtotal State Ald for Historical RL/Charter General BG							\$ 217,600
Categorical Minimum State Aid					į		4,043,519
Charter School Categorical Block Grant adjusted for ADA Minimum State Aid Guarantee Before Proration Factor						16	\$ 4,261,119
Proration Factor						,	0.00%
Minimum State Aid Guarantee						a •0	\$ 4,261,119
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement Minimum State Ald office Property Tayes including RDA							•
Offset							es:
Minimum State Aid Prior to Offset						::*	
Total Minimum State Aid with Offset						•	1
State Ald Before Additional State Ald							\$ 34,814,892
ADDITIONAL STATE AID							•
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 34,814,892
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 53,910,730
Changa Over Prior Year			1.70%		900,306		,
LCFF Entitlement Per ADA			0000		0		17,151
Per-AUA Change Over Prior Year			9.307		200		Mon Baric Ald
Basic Ald Status (school districts only)				1	١		Wolf-Dusir And
LCFF SOURCES INCLUDING EXCESS TAXES				Increase	9		2025-26
State Aid			2.06%	70	701,075	•	\$ 34,814,892
Education Protection Account			7000		į		12,539,553
Property laxes net or in-the unimaters Charter In-the unimaters			0.00%			,	1
Total LCFF (Excludes Basic Ald Choice and Basic Aid Supplemental Funding)			1.32%	70	701,075	2	\$ 53,910,730

Calculator Tab



										ASSISTA	ASSISTANCE TEAM
Σ	McFarland Unified (73908) - 2023-24 Annual Budget						7/1/23				
8	EDUCATION PROTECTION ACCOUNT										
	Certification Period:	Annual	P2	Est. Annual	Estimated P-2	Est. Annual					
-		2020-21	2021-22	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
A-1	J	3,306.50	3,30	3,303.40	3,286.40	3,286.40	3,248,04	3,195.15	3,143.32	3,097.74	3,051.49
A-2		\$ 200	\$		15				200 \$	200 \$	200
A-	3 EPA Minimum Funding (A-1 * A-2)	\$ 661,300	\$ 660,680	\$ 660,680	\$ 657,280	\$ 657,280	\$ 649,608 \$	\$ 639,030 \$	628,664 \$	619,548 \$	610,298
ď	EPA PROPORTIONATE SHARE CAP					114					
81,1	Bit. 84 2012-13 Deficited Base RI/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,071.78		\$ 7,041.60	\$ 7,503.53	\$ 7,503.53	\$ 8,120.32 \$	\$ 8,440.26 \$	8,717.94 \$	8,996.04	\$9,280.31
B. 7	bs cullent leaf ruinged ADA, exchanning No.5 7 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA off 21/22)	72.50		3,303.40	2,002,0	89.62	96.99	100.81	104.13	107.45	110.85
8-8		3,306.50		3,303.40	3,286.40	3,286.40	3,248.04	3,195.15	3,143.32	3,097.74	3,051.49
_	Adjusted Total Revenue Limit	\$ 20,316,062		\$ 23,539,037	\$ 24,954,128	\$ 24,954,128	\$ 26,690,151	\$ 27,290,000 \$	\$ 685,730,589 \$	28,200,245 \$	28,657,031
<u>6</u>	B-10 Current Year Adjusted NSS Allowance			\$			\$.	\$.	\$	\$	ĵ.
<u>ф</u>	B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 20,316,062	\$ 23,539,037	\$ 23,539,037	\$ 24,954,128	\$ 24,954,128	\$ 26,690,151	\$ 27,290,000 \$	\$ 685'082'22	28,200,245 \$	28,657,031
₩.	B-13 Local Revenue/In-Lieu of Property Taxes	\$ 6,445,819	\$ 5,988,229	\$ 6,445,741	\$ 7,409,032	\$ 7,409,032	\$ 6,556,285 \$	\$ 6,556,285 \$	6,556,285 \$	6,540,285 \$	6,540,285
₩.	B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ 13,870,243	\$ 17,550,808	\$ 17,093,296	\$ 17,545,096	\$ 17,545,096	\$ 20,133,866 \$	\$ 20,733,715 \$	21,174,304 \$	21,659,960 \$	22,116,746
EP.	EPA PROPORTIONATE SHARE										
33	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA Statewide FPA Pronortionate Share Ratio fas of P-2 certification	\$20,316,062	5 23,539,037	\$23,539,037	\$24,954,128	\$24,954,128	\$26,690,151 45.21920787%	\$27,290,000 45.21920787%	\$27,730,589 45.21920787%	\$28,200,245 45.21920787%	\$28,657,031 45.21920787%
E-		\$ 16,810,502	₩.	\$ 17,741,742	\$ 11,284,059	\$ 11,284,059	\$ 12,069,075	\$ 12,340,322 \$	\$ 12,539,553 \$	\$ 726,151,51	12,958,482
EP.	EPAENTITLEMENT										
D-1 D-2	1. EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3) 2. Miscellaneous Adjustments**	\$ 13,870,243 \$-	\$ 17,258,325 \$-	\$ 17,093,296 \$-	\$ 11,284,059	\$ 11,284,059 \$-	\$ 12,069,075 \$ \$-	\$ 12,340,322 \$ \$-	\$ 12,539,553 \$ \$-	\$ 751,927 \$ \$-\$	12,958,482 \$-
۵	D-3 Adjusted EPA Entitlement (D-1 + D-2)	13,870,243	17,258,325	17,093,296	11,284,059	11,284,059	12,069,075	12,340,322	12,539,553	12,751,927	12,958,482
D-5	4 Prior Year Annual Adjustment 5 P2 Entitlement Net of PY Adjustment	10,435 13,880,678	\$ (155,549) \$ 17,102,776	(155,549) 16,937,747	\$ (165,029) \$ 11,119,030	(165,029)	12,069,075	12,340,322	12,539,553	12,751,927	12,958,482
C-2	 Statewide EPA Proportionate Share Ratio (as of Annual certification) Adjusted EPA Allocation (used to calculate LCFF Revenue) 	82.74488538%	4 75.37156903% \$ 17,093,296	75.37156903%	45.21920787% \$ 11,284,059	45.21920787%	45.21920787% 12,069,075	45.21920787% 12,340,322	45.21920787% 12,539,553	45.21920787% 12,751,927	45.21920787% 12,958,482

^{**}A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of isto an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

2023-24 Annual Budget FCMAT (v24.1) LCFF-Calculator / EPA - page 1 of 1



PISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM (12,958,482) 12,958,482 36,199,555 12,958,482 45.21920787% (16,000)45.21920787% 12,958,482 12,958,482 55,698,322 18,253 6,556,285 55,698,322 55,698,322 6,998,369 200,193 179,286 \$55,698,322 6,540,285 337,266,464 1,415,657 8,915,842 722,511 Non-Basic Aid 2027-28 0.00% %00.0 3.16% (12,751,927) \$ S 17,696 \$ ጭ ጭ ❖ 12,751,927 \$ 45.21920787% 12,751,927 6,556,285 6,540,285 45.21920787% (16,000)54,817,264 35,525,052 12,751,927 54,817,264 12,751,927 54,817,264 194,061 \$54,817,264 1,393,156 6,886,809 722,511 174,667 8,773,717 \$36,672,343 Non-Basic Aid 2026-27 0.00% 0.00% 3.19% **\$** <∧ Ś 44 s (16,000) 6,556,285 34,814,892 12,539,553 (12,539,553) 17,151 12,539,553 6,572,285 45.21920787% 45.21920787% 12,539,553 53,910,730 12,539,553 53,910,730 188,062 \$53,910,730 53,910,730 6,771,958 8,627,398 722,511 170,118 1,368,891 \$36,061,793 Non-Basic Aid 2025-26 0.00% 0.00% 3.29% s s s ጭ ጭ s 34,113,817 12,340,322 (16,000) 6,556,285 (12,340,322) 12,340,322 16,591 45.21920787% 45.21920787% 12,340,322 6,572,285 53,010,424 12,340,322 53,010,424 53,010,424 \$53,010,424 182,072 165,527 1,353,655 6,657,911 8,482,102 722,511 \$35,446,646 Non-Basic Aid 2024-25 0.00% 0.00% (12,069,075) \$ 12,069,075 \$ (16,000) 6,556,285 33,122,639 12,069,075 45.21920787% 45.21920787% 12,069,075 12,069,075 15,932 6,572,285 51,747,999 51,747,999 51,747,999 7/1/2023 6,490,799 722,511 175,170 160,053 \$51,747,999 \$34,628,760 1,331,347 8,239,359 Non-Basic Aid 2023-24 %00'0 0.00% \$ (00.620,031) ş (11,284,059) \$ ጭ ጭ ↔ 11,284,059 \$ 14,660 \$ 7,434,173 (25,141) 7,409,032 45.21920787% 45.21920787% 11,284,059 11,284,059 29,486,953 11,284,059 48,180,044 48,180,044 48,180,044 148,639 \$48,180,044 6,015,045 7,539,635 161,865 1,251,833 722,511 \$32,340,516 Non-Basic Aid 2022-23 0.00% 0.00% <u>ላ</u> ላ (155,549.00) \$ ጭ ጭ \$ 3 6,463,677 (17,936) 6,445,741 19,320,710 17,093,296 (17,093,296) 17,093,296 12,974 17,093,296 75.37156903% 73.31789035% 17,093,296 42,859,747 722,511 \$42,859,747 42,859,747 42,859,747 1,113,168 5,368,893 6,789,237 161,865 \$28,704,073 Non-Basic Aid 2021-22 0.00% 0.00% ∿ s s ጭ ጭ s 6,461,226 (15,407) 6,445,819 19,217,409 13,870,243 (13,870,243) 11,956 82.74488538% 70.06785065% 13,870,243 13,870,243 10,435.00 13,870,243 39,533,471 39,533,471 \$39,533,471 39,533,471 161,865 327,344,529 5,158,515 5,084,660 722,511 1,061,391 Non-Basic Aid 2020-21 2000 **5** 5 Ś otal LCFF Entitlement Before Adjustments, ERT & Additional State Aid EPA (for LCFF Calculation - Resource 1400 / Object Code 8012) McFarland Unified (73908) - 2023-24 Annual Budget Add-ons: Targeted Instructional Improvement Block Grant Add-ons: Small School District Bus Replacement Program In-Lieu of Property Taxes (Object Code 8096) EPA, Prior Year Adjustment (Object Code 8019) Add-ons: Home-to-School Transportation Property Taxes (Object 8021 to 8089) Add-on, ERT & MSA Proration Factor EPA, Current Year (Object Code 8012) Property Taxes net of In-Lieu 6 of Adjusted Revenue Limit - Annual components of LCFF By Object Code Add-ons: Transitional Kindergarter % of Adjusted Revenue Limit - P-2 State Aid (Object Code 8011) Base Grant Proration Factor Miscellaneous Adjustments EPA in Excess to LCFF Funding Economic Recovery Target Additional State Aid PA (for LCFF Calculation purposes) (P-2 plus Current Year Accrual) (P-A less Prior Year Accrual) SUMMARY OF FUNDING Grade Span Adjustment **CFF Entitlement Per ADA** Local Revenue Sources: COLA & Augmentation **Total LCFF Entitlement** Concentration Grant Total LCFF Entitlement Supplemental Grant General Assumptions SUMMARY OF EPA .CFF Entitlement **TOTAL FUNDING** Basic Aid Status Excess Taxes

Accrual (from Data Entry tab)

Summary Tab

McFarland Unified (73908) - 2023-24 Annual Budget					7/1/2023				
The second of the part of the second of the	2020-21	-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation) Supplemental and Concentration Grant funding in the LCAP year Percentage to Increase or Improve Services	\$ 28, \$ 10,	28,405,920 \$ 10,243,175 \$ 36.06%	29,817,241 \$ 12,158,130 \$ 40.78%	33,592,349 \$ 13,554,680 \$ 40.35%	35,960,107 \$ 14,730,158 \$ 40.96%	36,800,301 \$ 15,140,013 \$ 41.14%	37,430,683 \$ 15,399,356 \$ 41.14%	38,065,499 \$ 15,660,526 \$ 41,14%	38,682,121 15,914,211 41.14%
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		3,405	3,422	3,404	3,387	3,370	3,353	3,336	3,320
COE Enrollment		18	19	14	14	14	14	14	14
Total Enrollment		3,423	3,441	3,418	3,401	3,384	3,367	3,350	3,333
Unduplicated Pupil Count		3,011	3,082	3,080	3,065	3,049	3,034	3,019	3,004
COE Unduplicated Pupil Count		11	6	12	12	12	12	12	12
Total Unduplicated Pupil Count		3,022	3,091	3,092	3,077	3,061	3,046	3,031	3,015
Rolling %, Supplemental Grant	61 0	90.8000%	90.0300%	89.5300%	90.2500%	90.4600%	90.4600%	90.4600%	90.4600%
אטווווון אי, כטויניבוונו מומוו טרמוונ	11	0.0000	9/000000	02.220070	20077	20001:00	2001	200	



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	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3			1,020.71	1,020.71	1,002.30	948.32	936.01	921.97
Grades 4-6	Non Applicable Until 2022-23	il 2022-23	808.22	808.22	761.90	723.05	710.07	405.06
Grades /-8			979 95	479.98	920.16	995.19	980.60	965.90
CEF Subtotal			3.288.86	3.288.86	3.238.70	3.173.76	3,130.18	3,083.23
NSS		5 W	*	36	(*)	Ж	×.	*
Combined Subtotal	1.6	7.4	3,288.86	3,288.86	3,238.70	3,173.76	3,130.18	3,083.23
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					;			
Grades TK-3	Mar Assista	1,020.71	1,020.71	1,002.30	948.32	936.01	921.97	908.14
Grades 4-6	Non Applicable	808.22	808.22	761.90	723.05	70.01/	699.42	26.889
Grades 7-8	Until 2022-23	4/9.98	4/9.98	520.16	507.20	503.51	495,96	488.32
Grades 9-12	33	979.95	200000	954.34	995.19	980.50	903.89	951.40
LCFF SUDCOTAI	•ct •	3,200.00	3,200.00	5,430.70	9,1/3,70	3,130.10	5,003.23	000000
Combined Subtotal	0 1	3,288.86	3,288.86	3,238.70	3,173.76	3,130.18	3,083.23	3,036.98
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	1,020.71	1,020.71	1,002.30	948.32	936.01	921.97	908.14	894.51
Grades 4-6	808.22	808.22	761.90	723.05	710.07	699.42	688.92	678.59
Grades 7-8	479.98	479.98	520.16	507.20	503.51	495.96	488.52	481.19
Grades 9-12	979.95	979.95	954.34	995.19	980.60	965.89	951.40	937.13
LCFF Subtotal	3,288.86	3,288.86	3,238.70	3,173.76	3,130.18	3,083.23	3,036.98	2,991.43
Combined Subtotal	3.288.86	3.288.86	3.238.70	3.173.76	3.130.18	3,083,23	3,036,98	2,991.43
	- 11							
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022.	g in 2022-23		1 014 57	990 44	962 21	935 43	922.04	908 21
Grades 4-6	:		792.78	764.39	731.67	710.84	699.47	688.98
Grades 7-8	Non Applicable Until 2022-23	til 2022-23	493.37	502.45	510.29	502.22	496.00	488.56
Grades 9-12			971.41	976.49	976.71	980.56	962.96	951.47
LCFF Subtotal			3,272.13	3,233.77	3,180.88	3,129.05	3,083.47	3,037.22
NSS		I					' 000	
Combined Subtotal			3,272.13	3,233.77	3,180.88	3,129.05	3,083.47	3,037.22
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	*	(5)	*	٠		*	*	(A)
Current Year ADA								
Grades TK-3	1,020.71	1,002.30	948.32	936.01	921.97	908.14	894.51	881.10
Grades 4-6	808.22	761.90	723.05	710.07	699.42	688.92	678.59	668.41
Grades 7-8	479.98	520.16	507.20	503.51	495.96	488.52	481.19	473.97
Grades 9-1.2	3 200 86	3 238 70	995.19 3 173 76	3 130 18	3 083 23	3 036 98	937.13 2 991 43	2 946 55
LCAT SUBTOCKAT	00.002,6	5,436.70	9/1/3/16	9,130.10	3,003.23	3,038.38		2,040.33
Combined Subtotal	3,288.86	3,238.70	3,173.76	3,130.18	3,083.23	3,036.98	2,991.43	2,946.55
Change in LCFF ADA (excludes NSS ADA)	£.	(50.16)	(64.94)	(43.58)	(46.95)	(46.25)	(45.55)	(44.87)
	No Change	Decline	Decline	Decline	Decline	Decline	Decline	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								70
Grades TK-3	1,020.71	1,020.71	1,014.57	764 39	962.21	935.43	922.04	908.21
Grades 7-8	479.98	479.98	493.37	502.45	510.29	502.22	496.00	488.56
Grades 9-12	979.95	979.95	971.41	976.49	976.71	980.56	962:36	951.47
Subtotal	3,288.86	3,288.86	3,272.13	3,233.77	3,180.88	3,129.05	3,083.47	3,037.22
	Current	Prior	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Funded NSS ADA								18
Grades IK-3		ē i		40 Y	e 1		en e	
Grades 7-8	i	6 %	§ ®	8 180	0 5€		8 8	8 8
Grades 9-12		8	8	gi≱	8	:*	i#	
Subtotal	(i)	(0)		311	a	1.*	(!	ė

FCMAT	FISCAL CRISIS A MANAGENENT ASSISTANCE TRAM

McFarland Unified (73908) - 2023-24 Annual Budget				7/1/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
NPS. CDS. & COE Operated								
Grades TK-3	2.87	0.85	0.87	0.87	0.87	0.87	0.87	0,87
Grades 4-6	0.88	1.43	1.05	1.05	1,05	1.05	1.05	1.05
Grades 7-8	*	•	0.65	0.65	0.65	0.65	0.65	0.65
Grades 9-12	13.89	12.26	11.70	11.70	11.70	11,70	11.70	11.70
Subtotal	17.64	14.54	14.27	14.27	14.27	14.27	14.27	14.27
ACTUAL ADA (Current Year Only)								
Grades TK-3	1,023.58	1,003.15	949.19	936.88	922.84	909.01	895.38	881.97
Grades 4-6	809.10	763.33	724.10	711.12	700.47	689.97	679.64	669.46
Grades 7-8	479.98	520,16	507.85	504.16	496.61	489.17	481.84	474.62
Grades 9-12	993.84	966.60	1,006.89	992.30	977.59	963.10	948,83	934.77
Total Actual ADA	3,306.50	3,253.24	3,188.03	3,144.45	3,097.50	3,051.25	3,005.70	2,960.82
TOTAL FUNDED ADA								
Grades TK-3	1,023.58	1,021.56	1,015.44	991.31	963.08	936.30	922.91	80.606
Grades 4-6	809.10	809.65	793.83	765.44	732.72	711.89	700.52	690.03
Grades 7-8	479.98	479.98	494.02	503.10	510.94	502.87	496.65	489.21
Grades 9-12	993.84	992.21	983.11	988.19	988.41	957.76	93.776	963.17
Total Funded ADA	3,306.50	3,303.40	3,286.40	3,248.04	3,195.15	3,143.32	3,097.74	3,051.49
Funded Difference (Funded ADA less Actual ADA)	(M))	50.16	98.37	103.59	97.65	92.07	92.04	29 06
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	*		52.84	52.58	52.31	52.05	51.79	51.53

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McFarland Unified (73908) - 2023-24 Annual Budget	2	2020-21	2021-22	2022-23	7/1/2023	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA						l			
Grades TK-3	₩	269	12,578 \$			16,065	16,593 \$	17,123 \$	17,664
Grades 4-6	⋄	637				14,772			
Grades 7-8 Grades 9-12	ያ	10,953 \$ 13,024 \$	11,907 \$	13,446 \$	14,614 \$ 17,376 \$	15,208 \$	15,708 \$ \$ 679.81	19,274 \$	
Base Grants									
Grades TK-3	Φ.	7,702 \$			9,919 \$	10,310			11,336
Grades 4-6	v, t					10,466	10,810 \$	11,155 5	
Grades 7-8 Grades 9-12	us ea	8,050 5	8,458 \$	9,580 \$	10,367 \$	12,488 \$	4 11,129 \$	13,310 \$	
מומנים לי דול	•								
Grade Span Adjustment Grades TK-3	₩					1	1,107 \$	ť	1,179
Grades 9-12	- 4/3-	243 \$	255 \$	\$ 682	312 \$	325		346	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	45-	8,503 \$		\$ 611,01	10,951 \$		11,756 \$	12,132	\$ 12,515
Grades 4-6	v.					10,466		11,155	
Grades 7-8	٠ ٠ +	8,050 \$	8,458 \$		10,367 \$	10,775	\$ 621,11	11,484	11,847
Grades 9-12	v		10,057			12,813		13,636	
Prorated Base Grants									
Grades TK-3	us t	7,702 \$	-			10,310		10,989	
Grades 4-6	vs t			9,304 \$	10,069	10,466	10,810	11,155	
Grades 7-8	ሱ 	\$ 050,6	9.807	5,280 5,11.102 5	12.015 \$		12.899 \$	13,310	13,731
der conductibe Anna Cabon Charles	٠								
Gradee TK.3	v	\$01			1.032	1.072	1.107	1,143	1,179
Grades 9-12	· •	243 \$	255 \$	\$ 585	312 \$		335 \$	346	\$ 357
Supplemental Grant		20%	20%	20%	20%	70%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	₩			2,024	2,190	2,276		2,426	
Grades 4-6	∙ν• •			1,861	2,014	2,093	2,162	2,231	2,301
Grades 7-8	un ev	1,610 \$	1,692 \$	1,916 >	2,073	\$ 2,155 \$	2,647 \$	2.731	5 2.818
מופחב איני בייני ב	>			950	, sic 00	2007		700 400	
Actual - 1.00 ADA, Local UPP as follows:	v		30.03%	69,53%	1 977	20.48% 2 059		20.46%	
Grades 4-6	s •∕1	1.420 \$	1.479 \$		1.817	1,894 \$			2,08
Grades 7-8	• ••			1,715	1,871	1,949		2,078	\$ 2,143
Grades 9-12	\$			2,040	2,225	2,318	2,394	2,471	
Concentration Grant (>55% population)		20%	%59	%59	%59	%59	%59	%59	65%
Maximum - 1.00 ADA, 100% UPP	4		L			7 300	7 641		
Grades TK-3	ም ላ	3 909 5	5,808 5	6,577 \$	6.545	5 6.803 \$	7,027	7,251	5 7.480
Glades 4-0	7 		5,248	6227	6 739	7.004	7.234	7.465	
Grades 9-12	ን ቀን	4,786 \$		7,404	8,013	8,328	8,602		\$ 9,157
Actual -1 00 ADA Local LIBB >55% as follows:		35.8000%	35.0300%		35.2500%	35.4600%	35.4600%	35.4600%	35.4600%
Grades TK-3	€/r		2.034	2,271	2,509	2,623	2,710		
Grades 4-6	· 4/>	1,399 \$	1,871 \$	2,088 \$	2,307	\$ 2,412 \$	2,492	\$ 2,571	\$ 2,652
Grades 7-8	\$		1,926	2,150	2,375	2,484	2,565		
Grades 9-12	4 7		טטרנ		, CO C	200	010.0		

PROJECTED MONTHLY CASH FLOWS 2023-2024 Annual Budget General Fund 07/01/23 thru 06/30/24

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MCFARLAND UNIFIED SCHOOL DISTRICT

District:

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
A. BEGINNING CASH	17,083,059	37,146,489	48,162,818	50,242,096	63,536,580	63,113,085	68,487,564	71,445,593	72,198,385	67,642,375	70,761,155	67,862,207	17,083,059
B. RECEIPTS Revenue Limit:													
Property Tax	30,032	92,146	548,451	124,918	172,000	2,817,370	253,034	284,626	79,282	2,318,385	(682,452)	518,492	6,556,284
State Aid 8010-8011	2,366,921	2,366,921	4,260,458	4,260,458	4,260,458	4,260,458	4,260,458	4,022,289	4,022,289	4,022,289	4,022,289	(9,002,650) 0	33,122,538
EPA Fund 8012	0	0	1,657,278	0	0	1,657,278	0	0	1,945,561	0	0	6,808,957	12,069,074
	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues	1,076,124	1,460,612	186,202	192,691	42,417	709,050	1,764,263	18,147	(123,868)	1,072,324	103,322	7,640,303	14,141,587
Other State Revenues	0 0	(36,135)	285,460	1,037,483	1,473,801	1,391,344	1,435,288	567,421	271,466 452,776	681,210 327,261	271,554	3,663,643	11,042,535
Other Local Revenues Interfund Transfers In	0	144,743	04,213	443,336	0	041,132	0 0	04,550	07,25,	02,120	0	0	070,410,0
All Other Financing Sources	0	0	0	0	0	0	0	0	0 (0 0	0 0	0 0	00
TRANS Receivables	0 131,917	0 12,725,792	0 976,471	3,184,940	00	0 65,161	00	00	(4,573)	00	929,751	(12,053,629)	5,955,830
TOTAL RECEIPTS	3,604,994	16,752,081	8,098,533	9,244,048	6,204,913	11,241,813	8,030,781	5,197,019	6,642,933	8,421,469	5,060,338	(2,596,945)	85,901,977
C. DISBURSEMENTS													!
Certificated Salary	241,648	2,329,108	1,891,571	1,830,864	1,912,108	1,911,984	1,857,828	1,813,003	1,946,674	1,908,117	1,893,881	2,278,291	21,815,077
Classified Salary	360,035	653,598 1 066 655	632,163	1 063 482	1 091 511	1,022,914	580,926 1 094 589	022,228	1 099 741	1.065.306	1 066 544	3.234.303	0,360,630
Supplies	279.095	90,329	797.941	209,361	279,213	341.242	323,848	148,286	380,578	499,030	1,128,476	1,504,217	5,981,616
Services	1,019,401	1,882,314	1,098,759	384,157	540,618	655,459	886,211	772,365	699,557	277,227	1,387,422	2,322,974	11,926,464
Capital Outlays	1,482,380	132,718	219,091	370,963	1,538,236	509,483	266,325	490,678	5,941,732	1,134,919	1,545,340	5,718,641	19,350,506
Other Outgo	29,344	28,477	145,071	225,567	435,691	26,672	263,196	141,152	136,243	113,359	163,737	809'6 6	1,718,117
Interfund Transfers Out	0 (0 (0 (0 (0 (0 0	0 0	0 0	0 00 00	0 0	0 0	0 00 094	00000
All Other Financing Uses		o c		O	-		0 0	0 0	30,00	0 0	0 0	OS.SOT	000,000
Liabilities (including Def Rev)	(20,534,004)	(447,447)	158,388	(8,783,522)	108,594	298,774	(300,171)	(618,284)	229,093	(380,380)	104,508	39,177,301	9,012,850
TOTAL DISBURSEMENTS	(16,458,436)	5,735,752	6,019,255	(4,050,436)	6,628,408	5,867,334	5,072,752	4,444,227	11,198,943	5,302,689	7,959,286	55,633,378	93,353,152
NO NET CASH ELOW	20 063 430	11 046 320	970 978	13 294 484	(423 495)	5 374 479	2 958 029	752 792	(4.556.010)	3.118.780	(2.898.948)	(58.230.323)	(7.451,175)
D. NEI CASIII ECAN	0010000	630,010,11	0.4.0.0.4	101,102,01	(001,021)		-1000,000		(a) also also a		()		
E. ENDING CASH	37,146,489	48,162,818	50,242,096	63,536,580	63,113,085	68,487,564	71,445,593	72,198,385	67,642,375	70,761,155	67,862,207	9,631,884	9,631,884

		Unrestricted	2/100410404			
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	51,747,999.00	2.44%	53,010,424.00	1.70%	53,910,730.00
2. Federal Revenues	8100-8299	14,141,585.56	-77.75%	3,146,748.00	0.00%	3,146,748.00
3. Other State Revenues	8300-8599	11,042,533.26	-63.76%	4,001,381.00	0.00%	4,001,381.00
4. Other Local Revenues	8600-8799	3,014,028.00	-0.33%	3,004,028.00	0.00%	3,004,028.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		79,946,145.82	-20.99%	63,162,581.00	1.43%	64,062,887.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a, Base Salaries				21,815,075.86		22,142,302.00
b. Step & Column Adjustment				327,226.14		332,134.53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,815,075,86	1.50%	22,142,302.00	1.50%	22,474,436.53
2. Classified Salaries						
a. Base Salaries				8,380,849.55		8,581,989.94
b. Step & Column Adjustment				201,140.39		205,967.76
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,380,849.55	2.40%	8,581,989.94	2.40%	8,787,957.70
3. Employ ee Benefits	3000-3999	14,667,671.52	4.47%	15,323,487.00	3.21%	15,815,538.00
4. Books and Supplies	4000-4999	5,981,615.52	-27.93%	4,311,184.00	2.64%	4,424,999.00
Services and Other Operating Expenditures	5000-5999	11,926,462.31	-13.39%	10,329,494.00	2.64%	10,602,192.00
6. Capital Outlay	6000-6999	17,850,506.02	-83.19%	3,000,000.00	0.00%	3,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,909,176.72	5.00%	2,004,636.00	5.00%	2,104,867.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(191,058.36)	0.00%	(191,058.00)	0.00%	(191,058.00)
9. Other Financing Uses						F00 500 55
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,840,299.14	-20.33%	66,002,034.94	2.30%	67,518,932.23
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,894,153.32)		(2,839,453.94)		(3,456,045.23)

		Unrestricted				
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,880,280.07		10,986,126.75		8,146,672.81
2. Ending Fund Balance (Sum lines C and D1)		10,986,126.75		8,146,672.81		4,690,627.58
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,256,695.90		3,618,106.83		793,021.35
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0,00		0.00
d. Assigned	9780	839,110.01		839,110.01		839,110.01
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	3,890,320.84		3,689,455,97		3,058,496.22
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending						
Fund Balance (Line D3f must agree with line D2)		10,986,126.75		8,146,672.81		4,690,627.58
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,890,320.84		3,689,455.97		3,058,496.22
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
 b. Reserve for Economic Uncertainties 	9789	445,162.63		445,162.63		445,162.63
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,335,483.47		4,134,618.60		3,503,658.85
4. Total Available Reserves - by Percent (Line E3 divided by Line		5.23%		6.26%		5.19%
F3c)		5.23%		0.20%		
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b, If you are the SELPA AU and are excluding special education pass-through funds:						
Enter the name(s) of the SELPA(s):						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,130.18		3,083.23		3,036.98
3. Calculating the Reserves			*			
a. Expenditures and Other Financing Uses (Line B11)		82,840,299.14		66,002,034.94	* * * * * * * * * * * * * * * * * * *	67,518,932.23
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		82,840,299.14		66,002,034.94		67,518,932.23
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserv e Standard - By Percent (Line F3c times F3d)		2,485,208.97		1,980,061.05		2,025,567.97
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,485,208.97		1,980,061.05		2,025,567.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description (Enter projections for subsequent	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A) (B)	2024-25 Projectio (C)	Change (Cols. E-C/C	E8B254F4FZ(20) 2025-26 Projection (
years 1 and 2 in Columns C and E current year - Column A - is extracted)	Ξ;				(D)	
A. REVENUES AND OTHER FINANCING SOURCES			y			
1. LCFF/Revenue Limit Sources	8010-8099	n l l	1	1		
2. Federal Revenues	8100-8299	51,747,999.0	2.4	44% 53,010,424	4 00 4 7	
3. Other State Revenues	8300-8599	0.00	0.0	00%	0.00	00,510,730
4. Other Local Revenues	8600-8799	719,028.34	0.0	719,028	0.00	0.
5. Other Financing Sources	0000-07-00	0.00	0.00	000/	0.00	7 79,026.6
a. Transfers In	8900-8929				0.00	0.0
b. Other Sources	8930-8979	0.00	0.00	3%	.00	
c. Contributions	8980-8999	0.00	0.00	00/	0.009	0.0
6. Total (Sum lines A1 thru A5c)	0000-0555	(4,858,845.79)	0.00		0.009	0.00
B. EXPENDITURES AND OTHER		47,608,181.55		(0,101,766.0	0.00%	(0,000,077.00
I WANCING USES					1.33%	% 49,272,881.00
Certificated Salaries						
a. Base Salaries						A
b. Step & Column Adjustment				17,813,617.42	2	40.000.000
c. Cost-of-Living Adjustment				267,204.26		18,080,821.68
d. Other Adjustments						271,212.33
e. Total Certificated Salaries (Sum lines B1a thru B1d)	// // // // // // // // // // // // //					
2. Classified Salaries	1000-1999	17,813,617.42	4 500/			
a. Base Salaries	!		1.50%	18,080,821.68	1.50%	18,352,034.01
	ľ					
b. Step & Column Adjustment	ľ			5,968,243.35		6,111,481.19
c. Cost-of-Living Adjustmentd. Other Adjustments	Į	A V		143,237.84		146,675.55
	II.					170,070.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,968,243.35				
3. Employee Benefits	3000-3999	11,828,627.05	2.40%	6,111,481.19	2.40%	6 259 456 74
Books and Supplies	4000-4999		4.55%	12,366,389.00	3.25%	6,258,156.74
. Services and Other Operating expenditures	5000-5999	2,545,045.55	3.02%	2,621,906.00	2.64%	12,767,738.00
. Capital Outlay	6000-6999	6,773,947.33	3.02%	6,978,521.00	2.64%	2,691,124.00
Other Outgo (excluding Transfers Indirect Costs) 710	00 7200 7400 7400	6,448,984.35	-53.48%	3,000,000.00	0.00%	7,162,753.00
Other Outgo - Transfers of direct Costs	7300-7399	50,000.00	5.00%	52,500.00	5.00%	3,000,000.00
Other Financing Uses	7500-7555	(1,156,755.30)	-23.66%	(883,090.00)	0.00%	55,125.00
a. Transfers Out	7600-7629	500 000 00				(883,090.00)
b. Other Uses	7630-7699	500,000.00	0.00%	500,000.00	0.00%	F00 000 00
Other Adjustments (Explain in ction F below)		0.00	0.00%	0.00	0.00%	500,000.00
Total (Sum lines B1 thru B10)						0.00
NET INCREASE (DECREASE)		50,771,709.75	-3.83%	49 929 539 97		
FUND BALANCE (Line A6 minus B11)				48,828,528.87	2.20%	49,903,840.75

File: MYP, Version 6

Description	Object	2023-24 Budget	%			1
	Codes	(Form 01) (A)	Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C)	2025-26
D. FUND BALANCE		+	(5)	\-'	(D)	Projection
Net Beginning Fund Balance (Form 01, line F1e)		7 000 070 07				
Ending Fund Balance (Sum lines C and D1)		7,892,959.05		4,729,430.85		4,528,565
Components of Ending Fund Balance	1	4,729,430.85		4,528,565.98		3,897,606
a. Nonspendable	9710-9719	1 1		A V		
b. Restricted	9710-9719 9740	0.00				
c. Committed	3,40				ALL THE	
Stabilization Arrangements Other Committee	9750	0.00				
Other Commitments Assigned	9760	0.00	+			
d. Assigned	9780	839,110.01	-			F-9-
e. Unassigned/Unappropriated	I		-	839,110.01		839,110.0
 Reserve for Economic Uncertainties 	9789					
Unassigned/Unappropriated	9790	3,890,320.84		3,689,455.97		2 252 422 4
f. Total Components of Ending	· · · · · ·	0.00		0.00		3,058,496.22
Fund Balance (Line D3f must agree with line D2)						0.00
E. AVAILABLE RESERVES		4,729,430.85		4,528,565.98		2 207 200
. General Fund						3,897,606.23
a. Stabilization Arrangements	9750					
b. Reserve for Economic		0.00		0.00		2.00
Uncertainties	9789	3,890,320,84				0.00
c. Unassigned/Unappropriated	9790	0.00		3,689,455.97		3,058,496.22
nter reserve projections for absequent years 1 and 2 in				0.00		0.00
olumns C and E; current year - olumn A - is extracted.)						
Special Reserve Fund - ncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	445,162.63		445,162.63		
otal Available Reserves (Sum s E1a thru E2c)	5/90					445,162.63
SSUMPTIONS		4,335,483.47				

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

Description (Enter projections for subsequer	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A) (B)	e 2024-25 A/A) Projectio (C)		2025-26 Projection (I
years 1 and 2 in Columns C and current year - Column A - is extracted)	ĮE;					
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00		.00%	0.00	
3. Other State Revenues	8300-8599	14,141,585.56			0.00	0.
4. Other Local Revenues	8600-8799	10,323,504.92			2.00	0,140,740.0
5. Other Financing Sources	0000 0,00	3,014,028.00	0 -0.3		0.007	0,202,333.(
a. Transfers In	8900-8929				0.00%	% 3,004,028.0
b. Other Sources	8930-8979	0.00	0.00	0%	0.00	
c. Contributions	8980-8999	0.00	0.00	000/	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	0000-0000	4,858,845.79	0.00		0.00%	0.00
B. EXPENDITURES AND OTHER		32,337,964.27	-55.05		5.00%	0,000,077.00
FINANCING USES					1.76%	14,790,006.00
Certificated Salaries						
a. Base Salaries				T.		4
b. Step & Column Adjustment				4,001,458.4	i4	4 061 490 22
c. Cost-of-Living Adjustment				60,021.88	8	4,061,480.32
d. Other Adjustments						60,922.20
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000 1000				-	
2. Classified Salaries	1000-1999	4,001,458,44	1 50%			
a. Base Salaries	7		1.50%	4,061,480.32	1.50%	4,122,402.52
	<i>y</i>			1		
b. Step & Column Adjustment	"			2,412,606.20		2,470,508.75
c. Cost-of-Living Adjustment	J			57,902.55		59,292.21
d. Other Adjustments	-					
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,412,606.20				
3. Employee Benefits	3000-3999		2.40%	2,470,508.75	2.40%	2 520 900 06
4. Books and Supplies	4000-4999	2,839,044.47	4.16%	2,957,098.00	3.07%	2,529,800.96
5. Services and Other Operating Expenditures	<u> </u> -	3,436,569.97	-50.84%	1,689,278.00	2.64%	3,047,800.00
5. Capital Outlay	5000-5999 6000-6999	5,152,514.98	-34.96%	3,350,973.00	2.64%	1,733,875.00
. Other Outgo (excluding Transfers f Indirect Costs) 7	<u> -</u>	11,401,521.67	-100.00%	0.00	0.00%	3,439,439.00
Other Outgo - Transfers of direct Costs	7100-7299, 7400-7499	1,859,176.72	5.00%	1,952,136.00	5.00%	2.049.742.00
Other Financing Uses	7300-7399	965,696.94	-28.34%	692,032.00	0.00%	2,049,742.00
a. Transfers Out	7600-7629				0.0070	692,032.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
. Other Adjustments (Explain in ction F below)		0.00	0.00%	0.00	0.00%	0.00
Total (Sum lines B1 thru B10)	_				0.0070	0.00
NET INCREASE (DECREASE)		32,068,589.39	-46.45%	17,173,506.07	2 570/	
FUND BALANCE (Line A6 minus B11)	1 /1				2.57%	17,615,091.48

Deani II		2023-24	%			
Description	Object Codes	Budget (Form 01) (A)	Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C)	2025-26 Projection (E
D. FUND BALANCE					(D)	,
Net Beginning Fund Balance (Form 01, line F1e)		5 097 204 00				
Ending Fund Balance (Sum lines C and D1)		5,987,321.02		6,256,695.90		3,618,106.
Components of Ending Fund Balance	ii	6,256,695.90		3,618,106.83		793,021.
a. Nonspendable	9710-9719					
b. Restricted	9740	0.00				
c. Committed	3740	6,256,695.90		3,618,106.83	+	700.004.0
1. Stabilization Arrangements	9750					793,021.3
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	0.00					
 Reserve for Economic Uncertainties 	9789					
Unassigned/Unappropriated	9790					
f. Total Components of Ending	-	0.00		0.00		
Fund Balance (Line D3f must agree with line D2)	4				-	0.00
E. AVAILABLE RESERVES		6,256,695.90		3,618,106.83		
. General Fund						793,021.35
a. Stabilization Arrangements	0750					
b. Reserve for Economic	9750					
Uncertainties	9789					, 1
c. Unassigned/Unappropriated	9790					· ·
nter reserve projections for bsequent years 1 and 2 in olumns C and E; current year - olumn A - is extracted.)						
Special Reserve Fund - ncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
otal Available Reserves (Sum s E1a thru E2c)	57.55					

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

an obany			Ex	penditures by Object				E88254	4F4FZ(2023
			202	22-23 Estimated Actual:			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	48,490,441,87	0.00	48,490,441,87	51,747,999,00	0,00	51,747,999.00	6.
2) Federal Revenue		8100-8299	0,00	10,179,592,21	10,179,592,21	0.00	14,141,585.56	14,141,585.56	38
3) Other State Revenue		8300-8599	725,523,51	6,218,686.90	6,944,210,41	719,028,34	10,323,504.92	11,042,533,26	59. -28.
4) Other Local Revenue		8600-8799	1,001,157,93	3,202,255.00	4,203,412.93	0,00	3,014,028,00	3,014,028,00 79,946,145.82	14.
5) TOTAL, REVENUES			50,217,123,31	19,600,534,11	69,817,657,42	52,467,027,34	27,479,118 48	79,940,143,62	
B. EXPENDITURES			40.050.000.00	4 747 765 40	21,700,464.72	17,813,617.42	4,001,458,44	21,815,075,86	0.
1) Certificated Salaries		1000-1999 2000-2999	16,952,699,60 5,912,681,70	4,747,765,12 2,747,095,98	8,659,777,68	5,968,243,35	2,412,606.20	8,380,849.55	-3,
2) Classified Salaries		3000-3999	11,111,388,43	2,968,725,10	14,080,113.53	11,828,627,05	2,839,044,47	14,667,671,52	4.
3) Employee Benefits		4000-4999	4,228,722,35	2,079,887.45	6,308,609.80	2,545,045,55	3,436,569.97	5,981,615.52	-5.
4) Books and Supplies		5000-5999	7,703,145.66	3,150,721,41	10,853,867.07	6,773,947.33	5,152,514,98	11,926,462,31	9,
5) Services and Other Operating Expenditures		6000-6999	6,072,605,56	2,851,132,21	8,923,737.77	6,448,984.35	11,401,521.67	17,850,506,02	100.
Capital Outlay Other Outgo (excluding Transfers of Indirect		7100-7299	0,012 000 00						
Costs)		7400-7499	542,477.00	1,801,598.44	2,344,075,44	50,000.00	1,859,176,72	1,909,176,72	-18
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,113,958,21)	977,287,43	(136,670.78)	(1,156,755,30)	965,696,94	(191,058,36)	39
9) TOTAL, EXPENDITURES			51,409,762,09	21,324,213,14	72,733,975.23	50,271,709,75	32,068,589,39	82,340,299,14	13.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,192,638,78)	(1,723,679.03)	(2,916,317,81)	2,195,317_59	(4,589,470,91)	(2,394,153,32)	-17.
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,
b) Transfers Out		7600-7629	1,500,000,00	1,523,037,75	3,023,037.75	500,000.00	0.00	500,000.00	-83,
2) Other Sources/Uses									
a) Sources		8930-8979	0,00	0,00	0.00	0.00	0.00	0.00	0,
b) Uses		7630-7699	0.00	0,00	0.00	0,00	0.00	0.00	0,
3) Contributions		8980-8999	(4,207,198,01)	4,207,198.01	0.00	(4,858,845,79)	4,858,845.79	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		_	(5,707,198,01)	2,684,160,26	(3,023,037,75)	(5,358,845,79)	4,858,845.79	(500,000.00)	-83,
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,899,836,79)	960,481,23	(5,939,355,56)	(3,163,528,20)	269,374.88	(2,894,153,32)	-51
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance								_	
a) As of July 1 - Unaudited		9791	14,792,795.84	5,026,839.79	19,819,635.63	7,892,959.05	5,987,321,02	13,880,280,07	-30.
b) Audit Adjustments		9793	0.00	0,00	0,00	0,00	0.00	00,0	0.
c) As of July 1 - Audited (F1a + F1b)			14,792,795 84	5,026,839.79	19,819,635,63	7,892,959.05	5,987,321.02	13,880,280.07	-30, 0.
d) Other Restatements		9795	0.00	0.00	0.00	0,00	0.00	0.00	-30
e) Adjusted Beginning Balance (F1c + F1d)			14,792,795 84	5,026,839.79	19,819,635,63	7,892,959.05	5,987,321.02 6,256,695.90	13,880,280,07	-20,
2) Ending Balance, June 30 (E + F1e)			7,892,959.05	5,987,321,02	13,880,280,07	4,729,430,85	6,236,693,90	10,300,120.70	
Components of Ending Fund Balance									1
a) Nonspendable		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.
Revolving Cash		9712	0.00	0.00	0.00	0,00	0.00	0.00	0.
Stores Prepaid Items		9713	115,849.00	0.00	115,849.00	0.00	0.00	0.00	-100
All Others		9719	0.00	0,00	0.00	0.00	0.00	0,00	0
b) Restricted		9740	0.00	5,987,321.02	5,987,321.02	0.00	6,256,695.90	6,256,695,90	4
c) Committed		0	4,60	1,000,100					
Stabilization Arrangements		9750	0,00	0.00	0.00	0.00	0.00	0.00	0,
Other Commitments		9760	0.00	0.00	0,00	0.00	0.00	0.00	0
d) Assigned									
Other Assignments		9760	839,110,01	0.00	839,110.01	839,110.01	0.00	839,110.01	0
Reserved for Instructional materials and	1100	9780			000 110			0.00	
supplies.	1100	9100	839,110.01		839,110.01			0.00	
Reserved for instructional materials and supplies.	1100	9780			0.00	839,110.01		839,110.01	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,923,000.04	0.00	6,923,000,04	3,890,320.84	0.00	3,890,320.84	-43
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,00	0.00	0.00	0.00	,0
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,150,446.39	15,593,681.31	35,744,127,70	1			
 Fair Value Adjustment to Cash in 		9111	0.00	0,00	0.00				
		9120	0.00	0.00	0.00	1			
County Treasury		8120				11			
County Treasury b) in Banks		9130	15,000.00	0.00	15,000.00				
County Treasury b) in Banks c) In Revolving Cash Account			15,000.00	0.00	15,000,00 0,00				
County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9130							
County Treasury b) in Banks c) In Revolving Cash Account		9130 9135	0.00	0,00	0,00				

4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able	Resource Codes	Object Codes	Unrestricted	Restricted	Total Fund col, A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Columi
5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets			(A)	(B)	(C)	(D)	(E)	(F)	C&F
6) Stores 7) Prepaid Expenditures 8) Other Current Assets		9290	0,00	0.00	0.00				
7) Prepaid Expenditures 8) Other Current Assets		9310	21,929.98	0,00	21,929.98				
8) Other Current Assets		9320	0,00	0.00	0_00				
		9330	115,849,00	0,00	115,849,00				
O) Loace Receivable		9340	0,00	0.00	0.00				
3) Loase Receivable		9380	0,00	0.00	0.00				
10) TOTAL, ASSETS			20,305,128 87	15,593,681,31	35,898,810_18				
. 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				
LIABILITIES									
1) Accounts Payable		9500	682,498,15	2,774.16	685,272,31				
2) Due to Grantor Governments		9590	0,00	0,00	0.00				
3) Due to Other Funds		9610	518,62	0.00	518 62				
4) Current Loans		9640	0,00	0,00	0,00				
5) Unearned Revenue		9650	0,00	5,063,89	5,063.89				
6) TOTAL, LIABILITIES			683,016,77	7,838,05	690,854,82				
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				
FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			19,622,112.10	15,585,843_26	35,207,955,36				_
CFF SOURCES									
incipal Apportionment								00 400 000 00	
State Ald - Current Year		8011	30,111,001.00	0.00	30,111,001.00	33,122,639.00	0.00	33,122,639.00	-
Education Protection Account State Aid - Current		8012	10,508,518,00	0.00	10,508,518.00	12,069,075,00	0.00	12,069,075,00	
Year		8019	459,629.17	0.00	459,629.17	0.00	0.00	0.00	-11
State Aid - Prior Years		0010	400,020.11				1		
x Relief Subventions Homeowners' Exemptions		8021	39,409.00	0.00	39,409.00	39,409,00	0.00	39,409.00	
Timber Yield Tax		8022	0,00	0,00	0.00	0.00	0.00	0.00	
Other Subventions/In-Lieu Taxes		8029	0.00	0,00	0,00	0,00	0.00	0.00	
ounty & District Taxes									
Secured Roll Taxes		6041	6,246,805.00	0.00	6,246,805.00	6,246,805,00	0.00	6,246,805,00	
Unsecured Roll Taxes		8042	637,656,00	0.00	637,656,00	637,656,00	0.00	637,656.00	
Prior Years' Taxes		8043	765,913.00	0.00	765,913.00	0.00	0.00	0.00	-19
Supplemental Taxes		8044	156,695.00	0.00	156,695.00	148,933,00	0.00	148,933.00	
Education Revenue Augmentation Fund (ERAF)		8045	(698,600.00)	0,00	(698,600,00)	(677,978.00)	0.00	(677,978.00)	
Community Redevelopment Funds (SB			(444)441						
617/699/1992)		8047	286,295,00	0.00	286,295.00	177,460.00	0.00	177,460,00	
Penalties and Interest from Delinquent Taxes		8048	2,261.70	0.00	2,261,70	0.00	0.00	0.00	-1
iscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0,00	0,00	0.00	0,00	0,00	0.00	
Other In-Lieu Taxes		8082	0,00	0.00	0,00	0,00	0.00	0.00	
Less: Non-LCFF (50%) Adjustment		8089	0,00	0.00	0,00	0,00	0.00	0.00	_
ublotal, LCFF Sources			48,515,582.87	0.00	48,515,582.87	51,763,999,00	0.00	51,763,999,00	
CFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0,00	0.00		0.00	
All Other LCFF Transfers - Current Year	All Other	8091	0,00	0_00	0,00	0.00	0.00	0.00	
Transfers to Charter Schools in Lieu of Property		8096	(05.444-00)	0.00	(25,141,00)	(16,000.00)	0.00	(16,000,00)	
Taxes			(25,141.00)	0.00	0.00	0.00	0.00	0.00	
Property Taxes Transfers		8097	0.00	0.00	0,00	0.00	0,00	0.00	
LCFF/Revenue LImit Transfers - Prior Years		8099	0.00		48,490,441.87	51,747,999.00	0.00	51,747,999.00	
OTAL, LGFF SOURCES			48,490,441,87	0.00	40,490,441,87	31,747,555.00	0.00	5.,111,555,00	
DERAL REVENUE		D440	0.00	0.00	0.00	0.00	0.00	0.00	1
aintenance and Operations		8110 8181	0.00	680,953.00	680,953.00	0.00	626,839.00	626,839.00	
pecial Education Enlitlement				34,795.00	34,795.00	0.00	19,931.00	19,931.00	-
pecial Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0,00	0.00	
hild Nutrition Programs		8220	0.00		0,00	0.00	0.00	0.00	-
onated Food Commodities		8221	0.00	0.00			0.00	0.00	
orest Reserve Funds		8260	0.00	0.00	0.00	0,00	0.00	0.00	
ood Control Funds		8270	0.00	0,00	0.00	0.00		0.00	
fildlife Reserve Funds		8280	0,00	0.00	0.00	0.00	0.00	0.00	-
EMA		8281	0,00	0.00	0.00	0.00	0.00		
leragency Contracts Between LEAs		8285	0,00	0.00	0.00	0,00	0.00	0.00	-
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0,00	0.00	0.00 2,504,902.28	2,504,902.28	_

			Exp	enditures by Object					4F4FZ(2023-
			202	2-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title 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		390,156,20	390,156,20		290,922.88	290,922,88	-25,4
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0,00	0,00	0.0
Title III, Part A, English Learner Program	4203	8290		242,473,17	242,473,17		255,467,47	255,467.47	5,4
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0,00	0,00	0.0
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		312,821,07	312,821,07		313,457,61	313,457_61	0,2
Career and Technical Education	3500-3599	8290		51,926,00	51,926.00		59,161.00	59,161.00	13,9
All Other Federal Revenue	All Other	8290	0,00	5,794,935.04	5,794,935,04	0.00	10,070,904.32	10,070,904,32	73,8
TOTAL, FEDERAL REVENUE			0.00	10,179,592,21	10,179,592,21	0.00	14,141,585.56	14,141,585.56	38.9
			1,00						
OTHER STATE REVENUE Other State Apportionments ROC/P Enlitlement									
Prior Years	6360	8319		0,00	0.00		0.00	0,00	0,1
Special Education Master Plan									
Current Year	6500	8311		0.00	000		0,00	0,00	0,0
Prior Years	6500	8319		112,748,00	112,748.00		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.
All Other State Apportionments - Prior Years	All Other	6319	0.00	0,00	0,00	0.00	0.00	0,00	0,
	741	8520	0.00	0.00	0.00	0.00	0,00	0.00	0,
Child Nutrition Programs				0.00	142,713.00	154,775.01	0.00	154,775,01	8,
Mandated Costs Reimbursements		8550	142,713.00	228 979 80	809,973,31	564,253,33	222,382.19	786,635.52	-2
Lottery - Unrestricted and Instructional Materials Tax Relief Subventions Restricted Levies - Other		8560	580,993,51	228,979,80	809,973,31	304,233,33	222,002.10		
		8575	0.00	0.00	0.00	0,00	0.00	0.00	0,
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0,00	0,
Other Subventions/In-Lieu Taxes		0370	0.00	0.00					
Pass-Through Revenues from		202	0.00	0.00	0.00	0.00	0,00	0,00	0,
State Sources	2040	8587 8590	0,00	457,836.39	457,836.39		457,836,39	457,836.39	0.
After School Education and Safety (ASES)	6010			0.00	0.00		0.00	0,00	0.
Charter School Facility Grant	6030	8590			204,213,00		327,030.05	327,030.05	60.
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		204,213.00			0.00	0,00	0.
California Clean Energy Jobs Act	6230	8590	-	0,00	0.00		0,00	0,00	
Career Technical Education Incentive Grant Program	6387	8590		199,193.36	199,193.36		150,112.00	150,112,00	-24
American Indian Early Childhood Education	7210	8590		0.00	0.00		0,00	0.00	0.
Specialized Secondary	7370	8590		0,00	0.00		0,00	0,00	0,
All Other State Revenue	All Other	8590	1,817.00	5,015,716,35	5,017,533,35	0.00	9,166,144,29	9,166,144,29	82,
TOTAL, OTHER STATE REVENUE	All Other	0000	725,523.51	6,218,686,90	6,944,210,41	719,028.34	10,323,504,92	11,042,533.26	59,
			720,020,01						
OTHER LOCAL REVENUE Other Local Revenue County and District Taxes									
Other Restricted Levies							1		
Secured Roll		8615	0.00	0,00	0.00	0.00	0.00	0.00	0.
Unsecured Roll		8616	0.00	0,00	0,00	0.00	0,00	0.00	,0,
Prior Years' Taxes		8617	0,00	0,00	0,00	0.00	0.00	0.00	0
Supplemental Taxes		8618	0.00	0,00	0.00	0.00	0.00	0.00	.0
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0,00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0,00	0,00	0.00	0,00	0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0,00	0.00	0,00	0.00	C
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0,00	0.00	0,00	0.00	0,00	0,00	0
Sales		9604	0.00	0.00	0.00	0,00	0,00	0.00	
Sale of Equipment/Supplies		8631			0.00	0,00	0.00	0.00	0
Sale of Publications		8632	0.00	0.00	0,00	0,00	0.00	0.00	,
Food Service Sales		8634	0.00	0.00		0,00	0,00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	-100
Leases and Rentals		8650	1,600,00	3,500.00	5,100.00			0.00	-100
Interest Net Increase (Decrease) in the Fair Value of Investments		8660 8662	81,283,22 790,881,04	0,00	81,283.22 790,881.04	0.00	0,00	0.00	-100
Fees and Contracts		0074		0,00	0.00	0.00	0.00	0.00	
Adult Education Fees		8671	0.00			0,00	0.00	0.00	0
Non-Resident Students		8672	0.00	0.00	0,00		0.00	0,00	0
Transportation Fees From Individuals		8675	0.00	0.00	0,00	0.00			
Interagency Services		8677	0.00	0.00	0,00	0,00	0,00	0.00	

			Ехр	enditures by Object				200234	F4FZ(2023-
			202	2-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0,00	0.00	0,00	0,0
All Other Fees and Contracts		8689	47,23	0.00	47,23	0,00	0.00	0,00	-100
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50		B691	0.00	0.00	0.00	0.00	0.00	0.00	0.
Percent) Adjustment			0.00	0.00	0.00	0.00	0.00	0,00	0.
Pass-Through Revenue from Local Sources		8697 8699	127,346,44	293,566,00	420,912.44	0.00	200,000.00	200,000.00	-52
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0,00	0.00	0,
Tuilion All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transfers of Apportionments		0.010.00							
Special Education SELPA Transfers								- 1	
From Districts or Charter Schools	6500	8791		0,00	0,00		0.00	0,00	0.
From County Offices	6500	8792		2,905,189,00	2,905,189,00		2,814,028,00	2,814,028,00	-3.
From JPAs	6500	8793		0.00	0.00		0,00	0,00	0.
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0,00	0,00	0.
From County Offices	6360	8792		0,00	0.00		0.00	0,00	0.
From JPAs	6360	8793		0,00	0,00		0.00	0,00	0,
Other Transfers of Apportionments				200	0.00	0.00	0.00	0.00	0.
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0,
From County Offices	All Other	8792 8793	0.00	0.00	0.00	0.00	0.00	0.00	0.
From JPAs All Other Transfers In from All Others	All Other	8799	0.00	0.00	0.00	0.00	0.00	0.00	0,
TOTAL. OTHER LOCAL REVENUE		0,00	1,001,157,93	3,202,255.00	4,203,412.93	0.00	3,014,028.00	3,014,028.00	-28
TOTAL, REVENUES			50,217,123,31	19.600,534.11	69,817,657,42	52,467,027.34	27,479,118 48	79,946,145 82	14.
CERTIFICATED SALARIES			33,211,722,31						
Certificated Teachers' Salaries		1100	13,494,806.74	2,971,065,42	16,465,872,16	13,573,524.00	2,306,050,56	15,879,574,56	-3,
Certificated Pupil Support Salaries		1200	908,664,23	1,086,843,32	1,995,507,55	1,286,704.23	1,005,439,51	2,292,143.74	14.
Certificated Supervisors' and Administrators'		1300				0.404.000.40	654,096.51	3,058,159.70	6.
Salaries			2,215,896,31	650,065,48	2,865,961.79	2,404,063,19 549,326,00	35,871.86	585,197,86	56.
Other Certificated Salaries		1900	333,332,32	39,790.90	373,123.22 21,700,464.72	17,813,617,42	4,001,458.44	21,815,075.86	0.
TOTAL, CERTIFICATED SALARIES			16,952,699,60	4,747,765.12	21,700,404,72	17,010,017,142			
CLASSIFIED SALARIES Classified Instructional Salaries		2100	387,808,72	1,223,216,71	1,611,025,43	530,313,47	1,227,877_87	1,758,191.34	9.
Classified Support Salaries		2200	1,310,016.65	907,058.72	2,217,075,37	1,326,355,92	762,578.82	2,088,934,74	-5
Classified Supervisors' and Administrators' Salaries		2300	1,099,206.70	240,360.00	1,339,566,70	1,109,628.19	195,880.80	1,305,508.99	-2.
Clerical, Technical and Office Salaries		2400	2,008,091,70	132,590.60	2,140,682.30	1,840,059,44	60,232.18	1,900,291.62	-1,1,
Other Classified Salaries		2900	1,107,557.93	243,869.95	1,351,427,88	1,161,886,33	166,036,53	1,327,922.86	-1.
TOTAL, CLASSIFIED SALARIES			5,912,681,70	2,747,095,98	8,659,777.68	5,968,243,35	2,412,606.20	8,380,849.55	-3,
EMPLOYEE BENEFITS									
STRS		3101-3102	3,244,483,82	968,638.62	4,213,122.44	3,306,790,24	758,782,63	4,065,572,87	-3;
PERS		3201-3202	1,490,510,13	546,145,42	2,036,655,55	1,729,230,77	643,082.19	2,372,312,96	16.
OASDI/Medicare/Alternative		3301-3302	680,798 88	247,460.86	928,259,74	699,130.95	230,194.59	929,325,54	0,
Health and Welfare Benefits		3401-3402	4,888,448.18	1,085,087,86	5,973,536.04	5,243,336.48	1,140,779.66	6,384,116.14	6.
Unemployment Insurance		3501-3502	114,309.88	39,467.00	153,776.88	11,870,99	3,217.94	15,088 93	-90,
Workers' Compensation		3601-3602	237,283.82	81,925.34	319,209,16	232,359.28	62,987.46	295,346.74	-7. 33.
OPEB, Allocated		3701-3702	455,553.72	0.00	455,553.72	605,908.34	0.00	605,908.34	0,
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0,00	0.00	0.00	0.
Other Employee Benefits		3901-3902	0.00	0,00	0.00	0,00	2,839,044,47	14,667,671,52	4
TOTAL, EMPLOYEE BENEFITS			11,111,388.43	2,968,725,10	14,080,113.53	11,828,627,05	2,035,044,47	14,007,071102	
BOOKS AND SUPPLIES		4400	1,545,715.47	219,083.98	1,764,799,45	1,285,445.55	0.00	1,285,445.55	-27
Approved Textbooks and Core Curricula Materials		4100 4200	92,302.95	248,239,23	340,542.18	0.00	0.00	0.00	-100
Books and Other Reference Materials Materials and Supplies		4300	1,926,413,55	1,123,926.39	3,050,339.94	1,095,050.00	3,218,900,03	4,313,950.03	41
Noncapitalized Equipment		4400	664,290.38	455,793,99	1,120,084,37	164,550,00	217,669,94	382,219.94	-65
Food		4700	0.00	32,843.86	32,843.86	0,00	0.00	0.00	-100
TOTAL, BOOKS AND SUPPLIES		••	4,228,722.35	2,079,887.45	6,308,609,80	2,545,045,55	3,436,569.97	5,981,615.52	-5
SERVICES AND OTHER OPERATING									
EXPENDITURES							0.00	0.00	0
Subagreements for Services		5100	0,00	0.00	0.00	0,00		106,525.00	-32
Travel and Conferences		5200	99,055;34	58,594,96	157,650,30	79,500,00	27,025.00 14,474.68	51,174.68	-32
Dues and Memberships		5300	40,846.50	605.00	41,451.50	36,700,00	8,000.00	461,000.00	4
Insurance		5400 - 5450	434,389,63	7,175,00	441,564,63	453,000.00	0,00	1,535,000.00	7
Operations and Housekeeping Services		5500	1,433,500.00	0-00	1,433,500.00	1,535,000.00	0,00	1,233,000,00	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,419,112.89	371,301.50	1,790,414.39	1,326,153.33	519,500.00	1,845,653,33	3
		5710	(1,500.00)	1,500.00	0,00	(500.00)	500.00	0.00	0
Transfers of Direct Costs									

				55.50			2023-24 Budget		
			202	2-23 Estimated Actuals			2023-24 Budget	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
Professional/Consulting Services and Operating		5800	4,141,941,30	2,710,884,95	6,852,826,25	3,203,444.00	4,582,535.30	7,785,979,30	13,
Expenditures		5900	120,800.00	660,00	121,460.00	125,650.00	480,00	126,130,00	3,
Communications OTAL, SERVICES AND OTHER OPERATING			7,703,145,66	3,150,721,41	10,853,867.07	6,773,947,33	5,152,514,98	11,926,462,31	9,
EXPENDITURES CAPITAL OUTLAY									
and		6100	191,254 56	1,911_54	193,166,10	0,00	0.00	0.00	-100.
and Improvements		6170	245,000,00	0.00	245,000_00	0.00	0.00	0,00	-100
Buildings and Improvements of Buildings		6200	3,745,126,00	1,334,356,76	5,079,482,76	5,857,699,35	11,040,236,67	16,897,936,02	232
Books and Media for New School Libraries or		6300	0.00	0.00	0.00	0.00	0.00	0.00	0
Major Expansion of School Libraries		6400	1,591,225,00	335,899,08	1,927,124.08	591,285.00	341,285.00	932,570.00	-51
Equipment		6500	300,000.00	1,178,964,83	1,478,964,83	0.00	20,000.00	20,000,00	-98
Equipment Replacement		6600	0,00	0.00	0.00	0.00	0.00	0,00	0
Lease Assets Bubscription Assets		6700	0,00	0.00	0.00	0,00	0.00	0,00	0
TOTAL, CAPITAL OUTLAY		0.00	6,072,605,56	2,851,132,21	8,923,737,77	6,448,984.35	11,401,521_67	17,850,506.02	100
OTHER OUTGO (excluding Transfers of Indirect									
Costs)									
Tuition							1		
Tultion for instruction Under Interdistrict		7110	0.00	0.00	0.00	0,00	0.00	0,00	0
Attendance Agreements		7110 7130	0,00	0.00	0.00	0.00	0.00	0,00	C
State Special Schools		7130	0,00	0.00	0,00				
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0,00	0.00	0,00	0,00	0.00	0,00	(
Payments to Districts of Charter Schools Payments to County Offices		7142	228,405.00	1,801,598.44	2,030,003.44	50,000,00	1,859,176,72	1,909,176,72	-4
Payments to JPAs		7143	0.00	0,00	0.00	0.00	0.00	0,00	
Transfers of Pass-Through Revenues				100					
To Districts or Charter Schools		7211	0,00	0.00	0.00	0.00	0.00	0,00	- 10
To County Offices		7212	0.00	0.00	0.00	0,00	0.00	0.00	
To JPAs		7213	0,00	0,00	0.00	0.00	0.00	0.00	
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0,00	0.00		0,00	0,00	_ (
To County Offices	6500	7222		0,00	0.00		0.00	0.00	
To JPAs	6500	7223		0.00	0,00		0.00	0.00	
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		000	0,00		0.00	0.00	
To County Offices	6360	7222		0_00	0.00		0.00	0.00	
To JPAs	6360	7223		0,00	0,00		0,00	0.00	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers		7281-7283	0.00	0,00	0,00	0,00	0,00	0.00	
All Other Transfers Out to All Others		7299	0,00	0,00	0.00	0,00	0.00	0.00	- (
Debt Service								0.00	-10
Debt Service - Interest		7438	25,606,00	0.00	25,606,00	0,00	0,00		-10
Other Debt Service - Principal		7439	266,466.00	0,00	288,466.00	0.00	0.00	0.00	-100
TOTAL, OTHER OUTGO (excluding Transfers of indirect Costs)			542,4 <i>7</i> 7,00	1,801,598,44	2,344,075,44	50,000,00	1,859,176,72	1,909,176,72	-1
OTHER OUTGO - TRANSFERS OF INDIRECT									
COSTS Transfers of Indirect Costs		7310	(977,287,43)	977,287.43	0,00	(965,696.94)	965,696,94	0.00	
Transfers of Indirect Costs - Interfund		7350	(136,670,78)	0,00	(136,670.78)	(191,058.36)	0.00	(191,058.36)	3
TOTAL, OTHER OUTGO - TRANSFERS OF							965,696.94	(191,058.36)	3
INDIRECT COSTS			(1,113,958,21)	977,287.43	(136,670,78)	(1,156,755.30)	32,068,589,39	82,340,299,14	1
TOTAL, EXPENDITURES			51,409,762.09	21,324,213.14	72,733,975,23	50,271,709.75	32,006,303,39	02,340,253,14	<u> </u>
NTERFUND TRANSFERS									
NTERFUND TRANSFERS IN		8912	0.00	0.00	0.00	0.00	0.00	0.00	
From: Special Reserve Fund From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0,00	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0,00	0.00	
NTERFUND TRANSFERS OUT			V.50						
To: Child Development Fund		7611	0.00	0.00	0,00	0.00	0.00	0.00	
To: Special Reserve Fund		7612	0.00	0,00	0,00	0.00	0.00	0.00	
To State School Building Fund/County School		7613					0.00	0.00	
Facilities Fund			0,00	0.00	0,00	0.00	0.00	0.00	-
To: Cafeteria Fund		7616	0.00	0.00	0,00	0.00	0.00	500,000.00	-8
Other Authorized Interfund Transfers Out		7619	1,500,000,00	1,523,037,75	3,023,037.75	500,000.00	0,00	500,000.00	
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000-00	1,523,037.75	3,023,037.75	500,000.00	0,00	500,000.00	-

			202	2-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object urce Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col, A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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								0.00	0.0%
Proceeds from Certificates of Participation		8971	0,00	0.00	0.00	0.00	0,00		
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%
Proceeds from SBITAs		8974	0.00	0,00	0.00	0,00	0,00	0,00	0.0%
All Other Financing Sources		B979	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	0.09
(d) TOTAL, USES			0.00	0,00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,207,198,01)	4,207,198,01	0.00	(4,858,845.79)	4,858,845.79	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			(4,207,198-01)	4,207,198,01	0-00	(4,858,845.79)	4,858,845,79	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			(5,707,198.01)	2,684,160,26	(3,023,037,75)	(5,358,845.79)	4,858,845.79	(500,000.00)	-83,5%

			2023	2-23 Estimated Actuals			2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES						54 747 000 00	0,00	51,747,999,00	6.7
1) LCFF Sources		8010-8099	48,490,441,87	0_00	48,490,441,87	51,747,999,00	14,141,585.56	14,141,585,56	38.5
2) Federal Revenue		8100-8299	0,00	10,179,592,21	10,179,592,21	0,00		11,042,533,26	59,1
3) Other State Revenue		8300-8599	725,523.51	6,218,686_90	6,944,210,41	719,028 34	10,323,504.92		-28
4) Other Local Revenue		8600-8799	1,001,157,93	3,202,255.00	4,203,412.93	0.00	3,014,028,00	3,014,028,00 79,946,145.82	14,
5) TOTAL, REVENUES			50,217,123,31	19,600,534_11	69,817,657.42	52,467,027.34	27,479,118,48	79,946,145.62	14,
B. EXPENDITURES (Objects 1000-7999)						04 000 500 00	14 622 788 08	36,263,317.10	2
1) Instruction	1000-1999		26,235,984,92	9,318,663,52	35,554,648,44	24,639,529,02	11,623,788.08 817,668.68	6,066,384 62	-2
2) Instruction - Related Services	2000-2999		4,921,089,42	1,276,264,94	6,197,354,36	5,248,715,94		8,671,267.85	16
3) Pupil Services	3000-3999		4,229,904,34	3,205,574.42	7,435,478.76	5,586,660.89	3,084,598 96 62,421.77	860,244,77	-29
4) Ancillary Services	4000-4999		1,161,404,24	58,123.09	1,219,527,33	797,823,00		442,528.17	-23
5) Community Services	5000-5999		313,727,21	152,380,95	466,108,16	278,682,02	163,846,15		0
6) Enterprise	6000-6999		0,00	0,00	0.00	0,00	0,00	00,00	
7) General Administration	7000-7999		3,352,792,25	1,034,546 69	4,387,338,94	2,871,385,66	965,696.94	3,837,082.60	-12
8) Plant Services	8000-8999		10,651,382,71	4,477,061,09	15,128,443_80	10,798,905.22	13,491,392,09	24,290,297,31	60
9) Other Outgo	9000-9999	Except 7600-	543,477,00	1,801,598,44	2,345,075.44	50,000.00	1,859,176,72	1,909,176,72	-18
		7699		21,324,213,14	72,733,975,23	50,271,709,75	32,068,589,39	82,340,299,14	13
10) TOTAL, EXPENDITURES			51,409,762,09	21,324,213,14	12,133,910,23	30,271,700,70	02,000,000,00		_
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,192,638,78)	(1,723,679,03)	(2,916,317,81)	2,195,317,59	(4,589,470,91)	(2,394,153,32)	-17
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	
b) Transfers Oul		7600-7629	1,500,000,00	1,523,037.75	3,023,037,75	500,000,00	0.00	500,000,00	-8
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0,00	0.00	0.00	0.00	0.00	
b) Uses		7630-7699	0,00	0,00	0.00	0.00	0,00	0.00	
3) Contributions		8980-8999	(4,207,198,01)	4,207,198,01	0.00	(4,858,845,79)	4,858,845.79	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,707,198,01)	2,684,160.26	(3,023,037.75)	(5,358,845.79)	4,858,845.79	(500,000.00)	-8
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,899,836,79)	960,481,23	(5,939,355,56)	(3,163,528,20)	269,374 88	(2,894,153,32)	-5
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance						W 000 050 05	F 007 204 00	13,880,280.07	-3
a) As of July 1 - Unaudited		9791	14,792,795,84	5,026,839,79	19,819,635.63	7,892,959.05	5,987,321.02		-
b) Audit Adjustments		9793	0,00	0.00	0,00	0,00	0.00	0,00	-3
c) As of July 1 - Audited (F1a + F1b)			14,792,795.84	5,026,839,79	19,819,635,63	7,892,959.05	5,987,321.02	13,880,280.07	_
d) Other Restalements		9795	0.00	0.00	0.00	0.00	0.00	0.00	_
e) Adjusted Beginning Balance (F1c + F1d)			14,792,795 84	5,026,839,79	19,819,635,63	7,892,959.05	5,987,321.02	13,880,280,07	-3
2) Ending Balance, June 30 (E + F1e)			7,892,959,05	5,987,321.02	13,880,280.07	4,729,430.85	6,256,695,90	10,986,126,75	-2
Components of Ending Fund Balance									
a) Nonspendable			1						١.,
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-10
Stores		9712	0.00	0,00	0.00	0.00	0.00	0.00	
Prepaid Items		9713	115,849,00	0,00	115,849,00	0.00	0.00	0.00	-10
All Others		9719	0.00	0,00	0.00	0,00	0,00	0.00	
b) Restricted		9740	0.00	5,987,321.02	5,987,321,02	0.00	6,256,695.90	6,256,695.90	
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0,00	0.00	0,00	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	_
d) Assigned									
Other Assignments (by Resource/Object)		9780	839,110.01	0.00	839,110.01	839,110,01	0.00	839,110.01	_
Reserved for instructional materials and supplies.	1100	9780	839,110.01		839,110,01			0.00	
Reserved for instructional materials and supplies	1100	9780	r		0.00	839, 110, 01		839,110.01	
e) Unassigned/Unappropriated									_
Reserve for Economic Uncertainties		9789	6,923,000.04	0.00	6,923,000.04	3,890,320.84	0.00	3,890,320.84	

Mcfarland Unified Kern County

Budget, July 1 General Fund Exhibit: Restricted Balance Detall

15 73908 0000000 Form 01 E8B254F4FZ(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 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	605,998.00
6300	Lottery: Instructional Materials	953,135.03	953,135.03
6500	Special Education	178,405,00	178,405,00
6547	Special Education Early Intervention Preschool Grant	109,931,00	109,931.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	809,736.08	1,079,111.76
7085	Learning Communities for School Success Program	180,640.49	180,640,49
7412	A-G Access/Success Grant	189,792,00	189,792,00
7413	A-G Learning Loss Miligation 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	61,497.42	61,497,42
9010	Other Restricted Local	541,393.65	541,393.65
Total, Restricted Balance		5,987,321,02	6,256,695.90

15 73908 0000000 Form 08 E8B254F4FZ(2023-24)

Description Resor	urce Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES				0.00
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	0.09
4) Other Local Revenue	8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES		0.00	0.00	0.0
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)		0.00	0.00	0.0
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers		0.00	0.00	0.0
a) Transfers In	8900-8929	0.00		0.0
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses			0.00	0.0
a) Sources	8930-8979	0.00	0.00	
b) Uses	7630-7699	0.00	0.00	0.1
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.0
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	219,095.72	219,095.72	0.
b) Audit Adjustments	9793	0.00	0,00	0.
c) As of July 1 - Audited (F1a + F1b)		219,095.72	219,095.72	0.
d) Other Restatements	9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)		219,095.72	219,095,72	0.
2) Ending Balance, June 30 (E + F1e)		219,095.72	219,095.72	0.
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.
Stores	9712	0.00	0.00	0.
Prepaid Items	9713	0.00	0.00	0.
All Others	9719	0.00	0.00	0.
b) Restricted	9740	219,095.72	219,095.72	0.

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Page 1

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15 73908 0000000 Form 08 E8B254F4FZ(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			219,095.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		8	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					
(G10 + H2) - (I6 + J2)			219,095.72		
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.

15 73908 0000000 Form 08 E8B254F4FZ(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	0.09
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	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
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
Unemploy ment 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 Employ ee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES			1		
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		5400	0.00	0.00	0.0
Subagreements for Services		5100	0.00	0.00	
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					2.2
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		6400	0,00	0.00	0.0
Equipment Equipment Replacement		6400 6500	0.00	0.00	0.0

15 73908 0000000 Form 08 E8B254F4FZ(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN			1		
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%
Proceeds from SBITAs		8974	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%

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Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

15 73908 0000000 Form 08 E8B254F4FZ(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
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 - B9)			0,00	0.00	0.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			2.00	0.00	0.0
a) Transfers In		8900-8929	0.00		0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses			0.00	0.00	0.0
a) Sources		8930-8979	0.00		0.0
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			0.10.005.70	040 005 70	0.0
a) As of July 1 - Unaudited		9791	219,095.72	219,095.72	0.0
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)		-	219,095.72	219,095.72	0.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		Į.	219,095,72	219,095.72	0.0
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	00

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

15 73908 0000000 Form 08 E8B254F4FZ(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%

Budget, July 1 Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 08 E8B254F4FZ(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	219,095.72	219,095.72
Total, Restricted Balance		219,095.72	219,095.72

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	000	0,00	0.0
2) Federal Revenue		8100-8299	57,605,00	57,605.00	0,0
3) Other State Revenue		8300-8599	467,298_30	565,513,00	21,0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			524,903,30	623,118,00	18.7
B, EXPENDITURES					
1) Certificated Salaries		1000-1999	107,000.00	234,499,31	119,2
2) Classified Salaries		2000-2999	172,008_37	115,838.75	-32,7
3) Employee Benefils		3000-3999	141,072.93	147,862.31	4.8
4) Books and Supplies		4000-4999	50,417.38	55,373,62	9,8
5) Services and Other Operating Expenditures		5000-5999	32,152,31	42,614,82	32.5
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0,00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,252.30	26,929,19	21,0
9) TOTAL, EXPENDITURES			524,903.29	623,118.00	18.7
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			.01	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 Oul		7600-7629	0.00	000	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			201	0.00	-100.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,111.41	97,111.42	0.0
b) Audit Adjustments		9793	0.00	0,00	0,
c) As of July 1 - Audited (F1a + F1b)			97,111.41	97,111.42	0.
d) Other Restalements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			97,111,41	97,111.42	0.
2) Ending Balance, June 30 (E + F1e)			97,111.42	97,111.42	0.
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	000	0,00	0.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	92,861.31	92,861.31	0,
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	4,250.11	4,250.11	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.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Reserve for Economic Officertainties Unassigned/Unappropriated Amount		9790	0,00	0.00	0.
G. ASSETS				İ	
1) Cash					
		9110	148,841.38		
a) in County Treasury		9111	0.00		
Fair Value Adjustment to Cash in County Treasury Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Cash Account		9135	0.00		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9140	0.00		
		314U	. 0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	.06		
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			148,841.44	1	
H. DEFERRED OUTFLOWS OF RESOURCES			Ť		
Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES		9500	0.00		
1) Accounts Payable		9590	0.00		
2) Due to Grantor Governments			10,741.34		
3) Due to Olher Funds		9610	10,741.34	-	
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0,00		
6) TOTAL, LIABILITIES			10,741.34		
J, DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00	J.	
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			138,100,10		
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		8285	0.00	0.00	0.0
Interagency Contracts Between LEAs					
Pass-Through Revenues from		8287	0,00	0.00	00
Federal Sources	0500.0500	8290	0,00	0.00	0.0
Career and Technical Education	3500-3599			57,605.00	0.0
All Other Federal Revenue	All Other	8290	57,605,00	57,605.00	0.0
TOTAL, FEDERAL REVENUE			57,605,00	57,003.00	0,0
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0,00	0.00	0.0
All Other State Apportionments - Prior Years		8319	0.00	0,00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0
Adult Education Program	6391	8590	467,298.30	565,513.00	21.0
All Other State Revenue	All Other	8590	0,00	0,00	0.0
TOTAL, OTHER STATE REVENUE			467,298.30	565,513.00	21.0
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
		8650	0.00	0.00	0.0
Leases and Rentals		8660	0.00	0.00	00
Interest		8662	0,00	0.00	0,1
Net Increase (Decrease) in the Fair Value of Investments		0002	5,00	2.30	-
Fees and Contracts		0074	0.00	0.00	0.0
Adult Education Fees		8671	0.00	0.00	0.
Interagency Services		8677	0.00	0.00	0,
Other Local Revenue				0.53	-
All Other Local Revenue		8699	0.00	0,00	0.
Tuition		8710	0.00	0.00	0,
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0,
TOTAL, REVENUES			524,903.30	623,118.00	18,
CERTIFICATED SALARIES				ĺ	
Certificated Teachers' Salaries		1100	98,076.00	98,076.00	0.
Committee reporters esterios		1200	8,924.00	8,924.00	0.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00	127,499,31	Nev
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			107,000.00	234,499,31	119.29
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0,00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	171,977.07	115,838.75	-32.69
Other Classified Salaries		2900	31.30	0.00	-100.09
TOTAL, CLASSIFIED SALARIES			172,008.37	115,838,75	-32.79
EMPLOYEE BENEFITS					70.55
STRS		3101-3102	24,975.39	43,084,89	72.59
PERS		3201-3202	37,353,10	33,286.70	-10.99
OASDI/Medicare/Alternative		3301-3302	12,471.50	10,788.72	-13.59
Health and Welfare Benefits		3401-3402	61,982.10	57,098.06	-7.99
Unemployment Insurance		3501-3502	1,395.03	175,17	-87_49
Workers' Compensation		3601-3602	2,895.81	3,428.77	18.49
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			141,072.93	147,862.31	4.85
BOOKS AND SUPPLIES				2.22	0.09
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0,00	0.00	9,89
Materials and Supplies		4300	50,417.38	55,373.62	0.0
Noncapitalized Equipment		4400	0,00	0.00	9.8
TOTAL, BOOKS AND SUPPLIES			50,417,38	55,373.62	9.8
SERVICES AND OTHER OPERATING EXPENDITURES				2.00	0.09
Subagreements for Services		5100	0.00	0.00	40.69
Travel and Conferences		5200	4,494.67	6,320.00	0.0
Dues and Memberships		5300	0.00	0.00	0.0
Insurance		5400-5450	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	31.2
Professional/Consulting Services and Operating Expenditures		5800	27,657.64	36,294.82	0.0
Communications		5900	0.00	0.00	32.5
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,152.31	42,614.82	32.5
CAPITAL OUTLAY				0.00	0.0
Land		6100	0.00	0.00	
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	
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuilion					
Tuition, Excess Costs, and/or Deficit Payments		_		0.00	0.0
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0
Payments to County Offices	a)	7142	0.00	0.00	
Payments to JPAs		7143	0.00	0.00	0.0
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charler 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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	22,252,30	26,929.19	21.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,252.30	26,929.19	21.0%
TOTAL, EXPENDITURES			524,903.29	623,118.00	18.7%
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%
Olher Authorized Interfund Transfers Oul		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%
Proceeds from SBITAs		8974	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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A, REVENUES					0.00
1) LCFF Sources		8010-8099	0,00	0,00	0.0%
2) Federal Revenue		8100-8299	57,605_00	57,605_00	0.0%
3) Other State Revenue		8300-8599	467,298,30	565,513.00	21.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			524,903.30	623,118.00	18.7%
B. EXPENDITURES (Objects 1000-7999)				0.47.007.07	7 20/
1) Instruction	1000-1999		202,361.12	217,227_97	7.3%
2) Instruction - Related Services	2000-2999		286,194.88	193,195.48	-32,5%
3) Pupil Services	3000-3999		14,094.99	185,765,36	1,218.0%
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		22,252.30	26,929.19	21_0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Oulgo	9000-9999	Except 7600-7699	0.00	0,00	0.0%
10) TOTAL, EXPENDITURES			524,903,29	623,118.00	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			01	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					
		8930-8979	0.00	0.00	0,0%
a) Sources b) Uses		7630-7699	0,00	0.00	0.0%
		8980-8999	0.00	0.00	0.0%
Contributions TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			.01	0,00	-100,0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
		9791	97,111.41	97,111.42	0.0%
a) As of July 1 - Unaudited		9793	0,00	0,00	0.0%
b) Audit Adjustments		20	97,111,41	97,111.42	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	0,00	0.00	0.0%
d) Other Restatements		5100	97,111.41	97,111.42	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,111,42	97,111.42	0.0%
2) Ending Balance, June 30 (E + F1e)			1	,	
Components of Ending Fund Balance					
a) Nonspendable		9711	0_00	0.00	0,0%
Revolving Cash			0.00	0.00	0,0%
Stores		9712		0.00	0.0%
Prepaid Items		9713	0,00	0.00	0.09
All Others		9719	0.00		0.0%
b) Restricted		9740	92,861,31	92,861.31	0.07
c) Committed					0.00
Stabilization Arrangements		9750	0,00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,250,11	4,250.11	0.09
Committed for Adult Education expenses,	0000	9760	4,250.11		
Committed for Adult Education expenses.	0000	9760		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	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail

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Resource	Description	2022-23 Estimated 2023-24 Actuals Budget
6391	Adult Education Program	92,861.31 92,861.31
Total, Restricted Balance		92,861.31 92,861.31

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	2,937,511.43	3,162,155,26	7.6
3) Other State Revenue		8300-8599	686,065.00	1,025,672.00	49.5
4) Other Local Revenue		8600-8799	66,861_00	53,000.00	-20.7
5) TOTAL, REVENUES			3,690,437.43	4,240,827.26	14.9
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0,1
2) Classified Salaries		2000-2999	1,084,635.83	1,058,734.47	-2.
3) Employ ee Benefits		3000-3999	652,436.86	669,728,20	2.
4) Books and Supplies		4000-4999	1,378,985.32	1,419,434,44	2,
5) Services and Other Operating Expenditures		5000-5999	165,000.00	225,500.00	36
6) Capital Outlay		6000-6999	294,960.94	572,352.98	94.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	000	0.
B) Other Outgo - Transfers of Indirect Costs		7300-7399	114,418.48	164,129,17	43,
9) TOTAL, EXPENDITURES			3,690,437.43	4,109,879.26	11.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	130,948.00	N
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			İ		
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.
b) Transfers Out		7600-7629	0,00	0.00	0.
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.
			0.00	130,948.00	1
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1,703,636.84	1,703,636.84	0.
a) As of July 1 - Unaudited		9793	0.00	0.00	0.
b) Audit Adjustments			1,703,636,84	1,703,636,84	0.
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.
d) Other Restalements		0.00	1,703,636.84	1,703,636.84	0
e) Adjusted Beginning Balance (F1c + F1d)			1,703,636,84	1,834,584.84	7.
2) Ending Balance, June 30 (E + F1e)			1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,	
Components of Ending Fund Balance					
a) Nonspendable		9711	2,500.00	0.00	-100
Revolving Cash			97,634.22	0.00	-100
Stores		9712	0.00	0.00	0
Prepaid Items		9713	0.00	0,00	0
All Others		9719	1,603,502.62	1,834,584.84	14
b) Restricted		9740	1,503,502.62	1,034,304,04	
c) Committed				0.00	0
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00	0.00	0
d) Assigned				0.00	
Other Assignments		9780	0,00	0.00	0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0
G. ASSETS				0	
1) Cash		9110	1,297,716,78		
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury			0.00		
b) in Banks		9120			
c) in Revolving Cash Account		9130	2,500.00		
5,		9135	0,00		
d) with Fiscal Agent/Trustee					
		9140	0,00		
d) with Fiscal Agent/Trustee			0,00 0.00 20,35		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	518.62		
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			1,398,389,97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,188.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,063,00		
6) TOTAL, LIABILITIES			14,251,64		
I. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
C. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,384,138,33		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,937,511,43	3,162,155.26	7.6
Donated Food Commodities		8221	0,00	0,00	0,0
All Other Federal Revenue		8290	0.00	0.00	0,0
TOTAL, FEDERAL REVENUE			2,937,511,43	3,162,155.26	7.6
OTHER STATE REVENUE					
Child Nutrition Programs		8520	686,065,00	1,025,672.00	49.5
All Other State Revenue		8590	0,00	0.00	0.0
TOTAL, OTHER STATE REVENUE			686,065.00	1,025,672.00	49.5
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0,0
Food Service Sales		8634	56,831,00	33,000.00	-41.9
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	10,030.00	20,000.00	99.4
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0,0
Fees and Contracts					
Interagency Services		B677	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0,00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			66,861.00	53,000.00	-20,7
TOTAL, REVENUES			3,690,437,43	4,240,827.26	14,9
CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
Other Certificated Salaries TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES		2200	849,118.34	820,909.17	-3.:
Classified Support Salaries		2300	133,353.92	133,353,92	0,0
Classified Supervisors' and Administrators' Salaries		2400	102,163,57	104,471.38	2.
Clerical, Technical and Office Salaries		2900	0.00	0.00	0.
Other Classified Salaries		2300	1,084,635.83	1,058,734.47	-2.
TOTAL, CLASSIFIED SALARIES			1,001,000,00	1,300,701.11	
EMPLOYEE BENEFITS		2101 2402	13 083 50	0.00	-100.
STRS		3101-3102	13,083.50	282,470.39	9.
PERS		3201-3202	257,793.69	76,529.18	-2.1
OASDI/Medicare/Alternative		3301-3302	78,727,63	62	4,1
			286,151.44	299,837.42	4.
Health and Welfare Benefits		3401-3402 3501-3502	5,423.20	529,41	-90,

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Description Reso	urce Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
	3701-3702	0,00	0.00	0.0%
OPEB, Allocated	3751-3752	0,00	0.00	0,0
OPEB, Active Employees	3901-3902	0,00	0,00	0.0
Other Employee Benefils	3501-3502	652,436,86	669,728,20	2.7
TOTAL, EMPLOYEE BENEFITS		032,430.00	003,720,20	
BOOKS AND SUPPLIES	4200	0,00	0.00	0.0
Books and Other Reference Malerials	4300	224,590.70	171,000.00	-23.9
Materials and Supplies	4400	12,000,00	20,000.00	66.7
Noncapitalized Equipment	4700	1,142,394.62	1,228,434.44	7.5
Food	4700	1,378,985.32	1,419,434.44	2.9
TOTAL, BOOKS AND SUPPLIES		1,070,000.02	1,410,104,11	
SERVICES AND OTHER OPERATING EXPENDITURES	5100	0,00	0.00	0.0
Subagreements for Services	5200	600.00	23,000,00	3,733.3
Travel and Conferences	5300	0.00	0.00	0.09
Dues and Memberships	5400-5450	0.00	0.00	0.09
Insurance	5500	8,000,00	10,000.00	25.09
Operations and Housekeeping Services		1	55,000.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	55,000,00	0.00	0.09
Transfers of Direct Costs	5710	1		0.0
Transfers of Direct Costs - Interfund	5750	(15,000.00)	(15,000.00)	
Professional/Consulting Services and Operating Expenditures	5800		2,500.00	31.69
Communications	5900	2,400,00		36.79
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		165,000.00	225,500.00	30.77
CAPITAL OUTLAY			0.00	0.00
Buildings and Improvements of Buildings	6200	0,00	0.00	0.09
Equipment	6400	140,345,02	134,644.49	-4.19
Equipment Replacement	6500	154,615,92	437,708,49	183.19
Lease Assets	6600	0,00	0,00	0.09
Subscription Assets	6700	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		294,960.94	572,352,98	94.09
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				0.00
Debt Service - Interest	7438	0.00	0,00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				40.40
Transfers of Indirect Costs - Interfund	7350	114,418,48	164,129,17	43.49
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		114,418.48	164,129.17	43.49
TOTAL, EXPENDITURES		3,690,437,43	4,109,879.26	11.49
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				0.00
From: General Fund	8916	0.00	0,00	0.09
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0,00	0.09
INTERFUND TRANSFERS OUT		1		2.00
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.09
OTHER SOURCES/USES				
SOURCES			/2	
Other Sources				
Ottel Sources	8965	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs				
				0,0
Transfers from Funds of Lapsed/Reorganized LEAs	8972	0.00	0.00	
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8974	0.00	0,00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Leases			0.00 0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Leases Proceeds from SBITAs	8974	0.00	0,00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Leases Proceeds from SBITAs All Other Financing Sources	8974	0.00 0.00	0.00 0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Leases Proceeds from SBITAs All Other Financing Sources (c) TOTAL, SOURCES	8974	0.00 0.00	0.00 0.00	0.0° 0.0° 0.0°
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Leases Proceeds from SBITAs All Other Financing Sources (c) TOTAL, SOURCES	8974 8979	0.00 0.00 0.00	0.00 0.00 0.00	0.0° 0.0° 0.0°
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Leases Proceeds from SBITAs All Other Financing Sources (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs	8974 8979 7651	0.00 0.00 0.00	0,00 0,00 0,00	0.0' 0.0' 0.0'

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

15 73908 0000000 Form 13 E8B254F4FZ(2023-24)

Description	Resource Codes	Object Codes	2022-23 EstImated Actuals	2023-24 Budget	Percent Difference
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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,937,511.43	3,162,155,26	7.69
3) Other State Revenue		8300-8599	686,065,00	1,025,672.00	49.59
4) Other Local Revenue		8600-8799	66,861,00	53,000.00	-20.79
5) TOTAL, REVENUES			3,690,437.43	4,240,827,26	14.99
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0,00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		3,568,018,95	3,935,750.09	10.3
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0,00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		114,418.48	164,129.17	43,49
8) Plant Services	8000-8999		8,000.00	10,000.00	25.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			3,690,437,43	4,109,879_26	11.4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	130,948.00	Ne
D. OTHER FINANCING SOURCES/USES			i		
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					
		8930-8979	0,00	0.00	0.09
a) Sources		7630-7699	0.00	0.00	0.09
b) Uses		8980-8999	0.00	0.00	0.09
Contributions TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	130,948.00	Ne
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1,703,636.84	1,703,636,84	0.0
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0
b) Audit Adjustments		5753	1,703,636,84	1,703,636.84	0.0
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0
d) Other Restatements		9/95	1,703,636.84	1,703,636.84	0.0
e) Adjusted Beginning Balance (F1c + F1d)			I	1,834,584.84	7.7
2) Ending Balance, June 30 (E + F1e)			1,703,636.84	1,034,304.04	58.1
Components of Ending Fund Balance					
a) Nonspendable				0.00	-100.0
Revolving Cash		9711	2,500.00	0.00	
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	1,834,584.84	14.4
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

Page 5

Budget, July 1 Cafeteria Speclal Revenue Fund Exhibit: Restricted Balance Detall

15 73908 0000000 Form 13 E8B254F4FZ(2023-24)

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Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,400,501.91	1,591,981.74
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	168,179,29	207,781.68
5465	Child Nulrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	34,821.42	34,821.42
Total, Restricted Balance		1,603,502.62	1,834,584.84

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	169,818.82	50,000.00	-70.6
5) TOTAL, REVENUES			169,818.82	50,000.00	-70.6
3, EXPENDITURES			1		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0,00	0.0
3) Employ ee 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
		7300-7399	0.00	0,00	0.0
8) Other Outgo - Transfers of Indirect Costs		1000 7000	0.00	0.00	0.0
9) TOTAL, EXPENDITURES -			0.00	0.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)			169,818,82	50,000.00	-70.6
O. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 000-	500 000 00	500,000,00	0.0
a) Transfers In		8900-8929	500,000.00	500,000.00	
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			669,818.82	550,000.00	-17.9
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,488,069,58	4,157,888.40	19.:
b) Audit Adjustments		9793	0,00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			3,488,069.58	4,157,888.40	19.3
d) Other Restatements		9795	0.00	0,00	0.0
			3,488,069.58	4,157,888,40	19.:
e) Adjusted Beginning Balance (F1c + F1d)			4,157,888.40	4,707,888-40	13.
2) Ending Balance, June 30 (E + F1e)			1110710001110		
Components of Ending Fund Balance			1	1	
a) Nonspendable		0744	0.00	0.00	0.
Revolving Cash		9711			0,1
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	
All Others		9719	0.00	0.00	0.
b) Restricted		9740	0,00	0.00	0,
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0
Other Commitments		9760	0,00	4,707,888.40	N
Committed for deferred maintenance projects.	0000	9760		4,707,888.40	
d) Assigned					
Other Assignments		9780	4,157,888,40	0.00	-100.
Committed for deferred maintenance projects.	0000	9780	4,157,888.40		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.
G. ASSETS			i		
1) Cash					
a) in County Treasury		9110	4,157,888.40		
		9111	0.00		
Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks			0.00		
c) in Revolving Cash Account		9130			
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
c) Concording I wanting a specific			0.00		

Description		0000	7	E8B254F4FZ(
3) Accounts Receivable	ource Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government	9200	0,0	00	Difference
5) Due from Other Funds	9290	0.0		
6) Stores	9310	0.0	1	
7) Prepaid Expenditures	9320	0.0	1	
8) Other Current Assets	9330	0.0		
	9340	0.0		
9) Lease Receivable	9380			
10) TOTAL, ASSETS		0.00	II.	
H. DEFERRED OUTFLOWS OF RESOURCES		4,157,888.40	J	
1) Deferred Outflows of Resources	9490			
2) TOTAL, DEFERRED OUTFLOWS	3430	0.00	THE STATE OF THE S	
I. LIABILITIES		0.00		
1) Accounts Payable	0500			
2) Due to Grantor Governments	9500	0,00		
3) Due to Other Funds	9590	0.00		
4) Current Loans	9610	0.00		
5) Unearned Revenue	9640			
6) TOTAL, LIABILITIES	9650	0.00		
I. DEFERRED INFLOWS OF RESOURCES		0.00		
1) Deferred Inflows of Resources				
2) TOTAL, DEFERRED INFLOWS	9690	0.00		
C. FUND EQUITY		0.00		
		0,00		
(G10 + H2) - (I6 + J2)		4,157,888,40		
CFF SOURCES		4,157,888,40		
LCFF Transfers				
LCFF Transfers - Current Year	8004			
LCFF/Revenue Limit Transfers - Prior Years	8091	0.00	0.00	0.
TOTAL, LCFF SOURCES	8099	0,00	0,00	0.
THER STATE REVENUE		0,00	0,00	0,
All Other State Revenue				
TOTAL, OTHER STATE REVENUE	8590	0.00	0.00	0.0
THER LOCAL REVENUE		0.00	0.00	0.0
Other Local Revenue				
Community Redevelopment Funds Not Subject to LCFF Deduction		1		
Sales	8625	0.00	0.00	0,0
Sale of Equipment/Supplies			100	0,0
nterest	8631	0.00	0.00	0.0
let Increase (Decrease) in the Fair Value of Investments	8660	54,151,01	50,000.00	0.0
Other Local Revenue	8662	115,667.81	1	-7.7
		110,007,01	0.00	-100,0
All Other Local Revenue	8699	0.00		
All Other Transfers In from All Others	8799	0.00	0.00	0.0
OTAL, OTHER LOCAL REVENUE	5,55	0.00	0,00	0.0
AL, REVENUES		169,818 82	50,000.00	-70,69
ASSIFIED SALARIES		169,818.82	50,000.00	-70.69
assified Support Salaries				
her Classified Salaries	2200	0.00	0.00	0.09
OTAL, CLASSIFIED SALARIES	2900	0.00	0.00	0.09
LOYEE BENEFITS		0.00	0,00	0.0%
RS				0,07
RS	3101-3102	0.00	0.00	0.000
SDI/Medicare/Alternative	3201-3202	0.00	0.00	0,0%
alth and Welfare Benefits	3301-3302	0.00		0.0%
	3401-3402	0.00	0.00	0.0%
employment Insurance	3501-3502		0.00	0.0%
rkers' Compensation	3601-3602	0.00	0.00	0.0%
EB, Allocated	3701-3702	0.00	0.00	0.0%
EB, Active Employees	1	0.00	0.00	0.0%
er Employee Benefils	3751-3752	0.00	0,00	0.0%
AL, EMPLOYEE BENEFITS	3901-3902	0.00	0.00	0.0%
S AND SUPPLIES		0,00	0.00	0.0%
ks and Other Reference Materials				
and other reference waterials				
erials and Supplies	4200	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-B, Version 5

Description Reso	ource Codes O	bject Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0,00	0.09
Transfers of Direct Costs		5710	0.00	0m00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0,00	0.09
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			1		
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0,00	0.00	0.0
		6400	0,00	0_00	0.0
Equipment		6500	0.00	0.00	0.0
Equipment Replacement		6600	0.00	0.00	0.0
Lease Assets		6700	0,00	0.00	0_0
Subscription Assets		0,00	0.00	0,00	0.0
TOTAL, CAPITAL OUTLAY			0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service		7438	0,00	0,00	0.0
Debt Service - Interest			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)					0.0
TOTAL, EXPENDITURES			0.00	0,00	0.0
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN			500 000 00	500 000 00	0.0
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				0.00	0.00
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0,0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		B965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0,00	0.0
Proceeds from SBITAs		8974	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	000	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	2022-23 Estimated Actuals	2023-24 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	169,818,82	50,000.00	-70.6%
5) TOTAL, REVENUES			169,818,82	50,000.00	-70.6%
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		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	0000 0000		0,00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			169,818.82	50,000.00	-70.6%
FINANCING SOURCES AND USES (A5 - B10)					
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	500,000.00	500,000.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out		1000-1023	0.00		
2) Other Sources/Uses		2000 2070	0.00	0.00	0.0%
a) Sources		8930-8979			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	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			669,818,82	550,000.00	-17.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					10.000
a) As of July 1 - Unaudiled		9791	3,488,069.58	4,157,888.40	19, 2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,488,069.58	4,157,888,40	19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,488,069,58	4,157,888.40	19.2%
2) Ending Balance, June 30 (E + F1e)			4,157,888,40	4,707,888.40	13.2%
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%
		9719	0.00	0.00	0.0%
All Others		9740	0.00	0,00	0.0%
b) Restricted		37.40			
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	4,707,888,40	Nev
Other Commitments (by Resource/Object)	0000		0.00	4,707,888,40	
Committed for deferred maintenance projects.	0000	9760		4,707,000,40	
d) Assigned					400.00
Other Assignments (by Resource/Object)		9780	4,157,888.40	0.00	-100.09
Committed for deferred maintenance projects.	0000	9780	4,157,888,40		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0,00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 14 E8B254F4FZ(2023-24)

ResourceDescription2022-23 Estimated Planted2023-24 ActualsTotal, Restricted Balance50,000,00

Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budgel	Percent Difference
A. REVENUES					0.0
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	20,006,15	6,000.00	-70.0
5) TOTAL, REVENUES			20,006,15	6,000.00	-70.0
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.
4) Books and Supplies		4000-4999	0.00	0.00	0.1
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			20,006.15	6,000.00	-70.1
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			20,000.13	0,000,00	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0,00	0.0
b) Transfers Oul		7600-7629	0,00	0,00	0
2) Other Sources/Uses				· ·	
·		8930-8979	0.00	0.00	0
a) Sources		7630-7699	0.00	0.00	0.
b) Uses		8980-8999	0.00	0.00	0.0
3) Contributions		0980-8999	0.00	0.00	0,1
4) TOTAL, OTHER FINANCING SOURCES/USES					
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,006.15	6,000,00	-70,
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,156,48	439,162.63	4,1
b) Audit Adjustments		9793	0,00	0,00	0,0
c) As of July 1 - Audited (F1a + F1b)			419,156.48	439,162,63	4.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			419,156,48	439,162,63	4.:
2) Ending Balance, June 30 (E + F1e)			439,162.63	445,162.63	1,
Components of Ending Fund Balance					
a) Nonspendable			1)(4
Revolving Cash		9711	0.00	0.00	0.1
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.
		9740	0.00	0.00	0.
b) Restricted					
c) Committed		9750	0.00	0.00	0.
Stabilization Arrangements		9760	0.00	0.00	0,
Other Commitments		3/00	0.00	0.00	
d) Assigned		0790	0.00	0.00	0.
Other Assignments		9780		445,162,63	1.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	439,162.63	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0,00	U.
G. ASSETS					
1) Cash		D110	439,162.63		
a) in County Treasury		9110			
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	000		
e) Collections Awaiting Deposit		9140	000		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

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Description Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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		439,162.63		
1. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS		0,00		
, LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
	9610	0.00		
3) Due to Other Funds	9640			
4) Current Loans	9650	0.00		
5) Unearned Revenue	3000	0.00		
6) TOTAL, LIABILITIES				
J. DEFERRED INFLOWS OF RESOURCES	9690	0,00		
1) Deferred Inflows of Resources	9090	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00	-	
K. FUND EQUITY		439,162.63		
(G10 + H2) - (I6 + J2)		439,102.03		
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales			0.00	0.0
Sale of Equipment/Supplies	8631	0,00	0,00	-1.7
Interest	8660	6,106,51	6,000.00	
Net Increase (Decrease) in the Fair Value of Investments	8662	13,899,64	0,00	-100.0
TOTAL, OTHER LOCAL REVENUE		20,006.15	6,000,00	-70.
TOTAL, REVENUES		20,006.15	6,000.00	-70.
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,,
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	0.00	0.00	0,
To: State School Building Fund/County School Facilities Fund	7613	0,00	0.00	0.
Other Authorized Interfund Transfers Out	7619	0.00	0,00	0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0,00	0.
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.
		0.00	0.00	0.
(c) TOTAL, SOURCES				
USES	7651	0.00	0.00	0.
Transfers of Funds from Lapsed/Reorganized LEAs	,	0.00	0.00	0.
(d) TOTAL, USES		5.00		
CONTRIBUTIONS	2000	0.00	0.00	0.
Contributions from Restricted Revenues	8990		0.00	0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.

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Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	20,006.15	6,000.00	-70.0%
5) TOTAL, REVENUES			20,006.15	6,000,00	-70.0%
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	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0,00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			20,006.15	6,000.00	-70.0
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES				Ì	
1) Interfund Transfers					
		8900-8929	0.00	0.00	0.0
a) Transfers In		7600-7629	0.00	0.00	0.0
b) Transfers Oul					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0
a) Sources		7630-7699	0.00	0.00	0.0
b) Uses		8980-8999	0.00	0.00	0.0
3) Contributions		0300-0333	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			20,006.15	6,000.00	-70.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	419,156.48	439,162.63	4.8
a) As of July 1 - Unaudited		9793	0,00	0.00	0.0
b) Audit Adjustments		9793	419,156,48	439,162,63	4.8
c) As of July 1 - Audited (F1a + F1b)		0705		0.00	0.0
d) Other Restatements		9795	0.00	439,162.63	4,8
e) Adjusted Beginning Balance (F1c + F1d)			419,156.48		1.4
2) Ending Balance, June 30 (E + F1e)			439,162.63	445,162,63	1
Components of Ending Fund Balance					
a) Nonspendable					0.0
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0,00	0.00	0.0
All Others		9719	0,00	0.00	0.0
b) Restricted		9740	0,00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0,00	0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments (by Resource/Object)		9780	0,00	0.00	0.0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	439,162.63	445,162.63	1.4
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.0

Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

15 73908 0000000 Form 17 E8B254F4FZ(2023-24)

Resource Description 2022-23 Estimated Actuals Budget

Total, Restricted Balance

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-B, Version 5

Budget, July 1 Special Reserve Fund for Postemployment Benefits Expenditures by Object

15 73908 0000000 Form 20 E8B254F4FZ(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	6,022.04	1,800,00	-70.1%
5) TOTAL, REVENUES			6,022.04	1,800,00	-70.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0,00	0.0%
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)			6,022,04	1,800.00	-70.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				2.00	0.00
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.07
2) Other Sources/Uses				2.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,022.04	1,800.00	-70.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				400 400 07	4.8%
a) As of July 1 - Unaudited		9791	126,170.03	132,192,07	0.09
b) Audit Adjustments		9793	0.00	0.00	4.89
c) As of July 1 - Audited (F1a + F1b)			126,170.03	132,192,07	0.09
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			126,170.03	132,192.07	4.89 1_49
2) Ending Balance, June 30 (E + F1e)			132,192.07	133,992.07	1=47
Components of Ending Fund Balance					
a) Nonspendable				0.00	0.00
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0,00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0,00	0.00	0,09
c) Committed					5.00
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	132,192,07	133,992.07	1_49
Committed for postemployment benefits.	0000	9760	132,192.07		
Committed for postemployment benefits.	0000	9760		133, 992, 07	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	132,192.07		
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		

Description Reso	urce Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		132,192,07		
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			
	9650	0.00		
5) Uneamed Revenue	3333	0.00		
6) TOTAL, LIABILITIES		1		
J. DEFERRED INFLOWS OF RESOURCES	9690	0.00		
1) Deferred Inflows of Resources	5030	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY		132,192.07		
(G10 + H2) - (I6 + J2)		102,102.01		
OTHER LOCAL REVENUE				
Other Local Revenue	0000	1,838.12	1,800.00	-2.19
Interest	8660	4,183.92	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		1,800.00	-70,1%
TOTAL, OTHER LOCAL REVENUE		6,022,04		-70.19
TOTAL, REVENUES		6,022,04	1,800.00	-70,17
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				0.00
From: General Fund/CSSF	8912	000	0.00	0.09
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.09
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	0,00	0.00	0.09
To: State School Building Fund/County School Facilities Fund	7613	0,00	0.00	0.09
Olher Authorized Interfund Transfers Oul	7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.09
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0,00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	0,0
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0,00	0,00	0.09
(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	0,04
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0,00	0.00	0.0

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	6,022,04	1,800.00	-70.1%
5) TOTAL, REVENUES			6,022.04	1,800.00	-70.1%
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%
	9000-9999	Except 7600-7699	0.00	0.00	0.0%
9) Other Outgo	3000-3333	Except 1000 7000	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,022.04	1,800,00	-70.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				0.00	0.00
a) Transfers In		8900-8929	0,00	0.00	0.09
b) Transfers Out		7600-7629	0,00	0.00	0.09
2) Other Sources/Uses					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,022.04	1,800.00	-70,1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudiled		9791	126,170.03	132,192.07	4.89
b) Audit Adjustments		9793	0,00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			126,170.03	132,192.07	4.8%
d) Other Restatements		9795	0,00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			126,170,03	132,192,07	4.89
2) Ending Balance, June 30 (E + F1e)			132,192,07	133,992.07	1.49
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.09
Prepaid Items		9719	0.00	0.00	0.09
All Others		9740	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	,
c) Committed		0750	0.00	0.00	0.09
Stabilization Arrangements		9750	0.00	0.00	1.49
Other Commitments (by Resource/Object)	(G2000)	9760	132,192.07	133,992.07	1:47
Committed for postemployment benefits,	0000	9760	132,192.07		
Committed for postemployment benefits.	0000	9760		133,992.07	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.05
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

Budget, July 1 Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

15 73908 0000000 Form 20 E8B254F4FZ(2023-24)

ResourceDescription2022-23 Estimated Actuals2023-24 ActualsTotal, Restricted Balance0.000.00

Description Re:	source Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES				2.05	2.2
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	-73.6
4) Other Local Revenue		8600-8799	568,052,41	150,000.00	-73,6
5) TOTAL, REVENUES			568,052,41	150,000.00	-/3.0
B. EXPENDITURES			0.00	0.00	0.0
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0,00		0.0
3) Employ ee 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	7.1
6) Capital Outlay		6000-6999	12,215,513,80	13,078,852.28	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			12,215,513.80	13,078,852.28	7,1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,647,461.39)	(12,928,852,28)	11.0
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,
2) Other Sources/Uses					
a) Sources		8930-8979	14,831,544.15	0.00	-100,
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			14,831,544.15	0,00	-100
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,184,082.76	(12,928,852.28)	-506.
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,744,769.52	12,928,852,28	32,
b) Audil Adjustments		9793	0,00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			9,744,769.52	12,928,852,28	32,
d) Other Restatements		9795	0,00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			9,744,769,52	12,928,852,28	32.
2) Ending Balance, June 30 (E + F1e)			12,928,852,28	0.00	-100.
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0,
Stores		9712	0,00	0.00	0.
Prepaid Items		9713	0.00	0.00	0.
All Others		9719	0.00	0.00	0
b) Restricted		9740	0.00	0.00	0.
c) Committed		9750	0,00	0.00	0.
Stabilization Arrangements		9760	12,928,852,28	0.00	-100
Other Commitments	0000	9760	12,928,852.28		
Committed for construction of MHSEC multi-purpose building.	0000	**			
d) Assigned		9780	0.00	0.00	0.
Other Assignments		0.00			
e) Unassigned/Unappropriated		9789	0.00	0.00	0.
Reserve for Economic Uncertainties		9790	0.00	0.00	0.
Unassigned/Unappropriated Amount		77.50	0.00		
G. ASSETS 1) Cash					
		9110	14,428,852.28		
a) in County Treasury		9111	0.00		
Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00	1	
c) in Revolving Cash Account		9135	0.00		
d) with Eigen Appel/Truston		9130	0.00	1	
d) with Fiscal Agent/Trustee e) Collections Awalting Deposit		9140	0.00		

escription	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0,00		
10) TOTAL, ASSETS			14,428,852.28		
. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00	İ	
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES		9500	0.00		
1) Accounts Payable		9590	0.00		
2) Due to Grantor Governments			0.00		
3) Due to Other Funds		9610			
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0,00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			14,428,852.28		
EDERAL REVENUE		8281	0.00	0.00	0
FEMA		8290	0.00	0.00	0
All Other Federal Revenue		6230	0.00	0.00	0
TOTAL, FEDERAL REVENUE			0.00	0.00	
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0
All Other State Revenue		8590	0.00	0.00	0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies		8615	0.00	0.00	0
Secured Roll			0.00	0.00	0
Unsecured Roll		8616		~	C
Prior Years' Taxes		8617	0.00	0.00	
Supplemental Taxes		8618	0.00	0,00	C
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0,00	0,00	C
Other		8622	0.00	0.00	C
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	000	(
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0,00	0.00	
		-			
Sales		8631	0.00	0.00	
Sale of Equipment/Supplies			0.00	0.00	
Leases and Rentals		8650	~	150,000.00	-34
Interest		8660	244,906.25		-100
Net Increase (Decrease) in the Fair Value of Investments		8662	323,146.16	0,00	-100
Other Local Revenue			1 1		
All Other Local Revenue		8699	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0,00	(
TOTAL, OTHER LOCAL REVENUE			568,052,41	150,000.00	-73
			568,052.41	150,000.00	-73
TOTAL, REVENUES					
CLASSIFIED SALARIES		2200	0.00	0.00	(
		2200	0.00	0.00	
Classified Support Salaries Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	

Pescription R	esource Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries	2900	0.00	0,00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0
MPLOYEE 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.
Unemployment Insurance	3501-3502	0,00	0,00	0,
Workers' Compensation	3601-3602	0.00	0,00	0.
OPEB, Allocated	3701-3702	0.00	0,00	0.
OPEB, Active Employees	3751-3752	0.00	0.00	0,
Other Employee Benefits	3901-3902	0.00	0.00	0,
TOTAL, EMPLOYEE BENEFITS		0.00	0,00	0
OOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.
Materials and Supplies	4300	0.00	0.00	0.
	4400	0.00	0.00	0,
Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES	1100	0.00	0.00	0.
ERVICES AND OTHER OPERATING EXPENDITURES	5100	0,00	0.00	0
Subagreements for Services	5200	0.00	0.00	0
Travel and Conferences	5200 5400-5450	0.00	0.00	0
Insurance			0.00	0
Operations and Housekeeping Services	5500	0.00		0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0,00	0,00	
Transfers of Direct Costs	5710	0.00	0.00	0
Transfers of Direct Costs - Interfund	5750	0.00	0,00	0
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0
Communications	5900	0.00	0.00	0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0
APITAL OUTLAY				
Land	6100	0.00	0,00	0
Land Improvements	6170	282,811.30	150,000.00	-47
Buildings and Improvements of Buildings	6200	11,932,702.50	12,928,852,28	8
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0,00	0,00	C
Equipment	6400	0.00	0.00	C
Equipment Replacement	6500	0.00	0.00	C
Lease Assets	6600	0.00	0.00	C
Subscription Assets	6700	0.00	0,00	C
TOTAL, CAPITAL OUTLAY		12,215,513,80	13,078,852.28	7
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	C
Debt Service				
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0
	7438	0.00	0.00	C
Debt Service - Interest	7439	0.00	0.00	0
Other Debt Service - Principal	7 700	0.00	0.00	0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		12,215,513.80	13,078,852-28	7
OTAL, EXPENDITURES		12,215,515,50	10,070,002,20	
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN	00/0	0.00	0.00	(
Other Authorized Interfund Transfers In	8919		0.00	(
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	,
INTERFUND TRANSFERS OUT			0.00	(
From: All Other Funds To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	
Other Authorized Interfund Transfers Out	7619	0.00	0,00	(
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.00	
OTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds Proceeds from Sale of Bonds	8951	14,831,544.15	0.00 0.00	-100

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
County School Bldg Aid		8961	0,00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		B965	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%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			14,831,544,15	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)			14,831,544.15	0.00	-100.0%

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2) Federal Revenue	ct Codes 2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Faderal Revenue			2.00
3 Other State Revenue	10-8099 0.00	0.00	0.0%
4) Other Local Revenue 8600 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction - Related Services 2000-2999 2) Instruction - Related Services 3000-3999 4) Ancillary Services 4000-4999 5) Community Services 5000-5999 6) Enterprise 6000-8999 7) Cenarel Administration 7000-7999 8) Plant Services 80000-8999 7) Cenarel Administration 7000-7999 8) Plant Services 80000-8999 9) Other Outgo 9000-8999 8) Other Outgo 9000-8999 10) TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER PRINANCING SOURCES AND USES/AS -810) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers In 8000 b) Transfers Out 9000-8999 b) Uses 9000-8999 b) Uses 9000-8999 b) Uses 9000-8999 F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Audited (Ft a + F1 b) 9000-8990 b) Audit Adjustments c) As of July 1 - Audited (Ft a + F1 b) 9000-8990 c) Adjusted Beginning Balance (Ft c + F1 d) 2) Ending Balance, June 30 (E + F1 e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Siores Prepald Homs All Others b) Restricted c) Committed for construction of MHSEC multi-purpose building. 9000 9000-9999 Except 7 9000-9999	0.00	0.00	0.0%
S. POTAL REVENUES	0.00-8599 0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)	00-8799 568,052,41	150,000.00	-73.6%
1) Instruction	568,052.41	150,000.00	-73,6%
2) Instruction - Related Services 2000-2999 3) Pupil Services 3000-3999 4) Ancillary Services 5000-5999 6) Community Services 5000-5999 6) Enterprise 5000-6999 7) General Administration 7000-7999 8) Plant Services 8000-8999 7) General Administration 7000-7999 8) Plant Services 8000-8999 10) TOTAL, EMPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(AS - BH0) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers 8 1) Interfund Transfers 8 2) Transfers In 8000-6999 3) Canifornious 800-6999 4) Other Sources/Uses 8300-6999 5) Uses 7630 3) Canifornious 800-6999 6) EXCEPT 7600-7999 6) Transfers Out 7600-7999 6) EXCEPT 7760-7999 6) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers 8 3) Transfers In 8000-69999 6) EXCEPT 77600-7999 6) EXCEPT 7760			
3) Pupil Services 3000-3999 4) Ancillary Services 4000-4999 5) Community Services 5000-5999 6) Enterprise 6000-6999 7) General Administration 7000-7999 8) Plant Services 8000-8999 9) Other Outgo 9000-9999 Except 7 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-810) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900 b) Transfers Out 7600 2) Other Sources/Uses 3) Contributions b) Transfers Out 7600 2) Other Sources/Uses 3) Contributions 6) Uses 7630 3) Contributions 6990 4) TOTAL, OTHER FINANCING SOURCES/USES ENET INCREASE (DECREASE) IN FUND BALANCE(C+D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Jundided (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 990 Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 8 57	0.00	0.00	0.09
4) Ancillary Services 4000-4999 5) Community Services 5000-5999 6) Enterprise 6000-6999 7) General Administration 7000-7999 8) Plant Services 8000-8999 9) Other Outgo 9000-9999 Except 7 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(AS -810) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers 10 b) Transfers 0ut 7600 2) Other Sources/Uses a) Sources b) Uses 7630 3) Contributions 8000 Except 7000 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Ludidied (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Sicres Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 5 5	0.00	0.00	0.09
5) Community Services 5000-5999 6) Enterprise 6000-6999 7) General Administration 7000-7999 8) Plant Services 8000-8999 9) Other Outgo 9000-9999 Except 7 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(AS -810) D. OTHER FINANCING SOURCESIUSES 1) Interfund Transfers 1 8900 b) Transfers In 8900 b) Transfers In 8900 c) Transfers In 8900 c) Transfers In 8900 c) Transfers In 8900 c) Transfers In 8900 c) Transfers In 8900 c) Transfers In 8900 c) Transfers In 8900 c) Transfers In 8900 c) Transfers In 8900 c) Other Sources/Uses a) Sources 8930 c) Uses 3) Contributions 8900 4) ToTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 95 b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 95 Fyrepall Items	0.00	0,00	0.09
6) Enterprise	0.00	0.00	0.09
7) General Administration 7000-7999 8) Plant Services 8000-8999 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900 b) Transfers Out 7600 2) Other Sources/Uses a) Sources 3) Sources 3) Sources 4) TOTAL, OTHER FINANCING SOURCES/USES 5) Uses 5) Uses 7630 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 00000 5;	0.00	0.00	0.09
8) Plant Services 8000-8999 9) Other Outgo 9000-9999 Except 7 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900 b) Transfers Out 9700 2) Other Sources/Uses a) Sources 8930 b) Uses 7630 3) Contributions 8980 4) TOTAL, OTHER FINANCING SOURCES/USES ENET INCREASE (DEGREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Jauadited (F1a + F1b) d) Other Restatements c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Slores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 55	0.00	0.00	0.09
8) Plant Services 8000-8999 9) Other Outgo 9000-9999 Except 7 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-8-10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8000 b) Transfers Out 7600 2) Other Sources/Uses a) Sources 8930 b) Uses 7630 3) Contributions 8980 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Junaudited (F1c + F1b) d) Other Restatements c) As of July 1 - Audited (F1c + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 8 52	0.00	0.00	0.0
9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-810) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900 b) Transfers Out 9, Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Juaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Rev olving Cash Slores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 85	12,215,513.80	13,078,852.28	7_19
### Company of the Committed For Paragraph of the Committed For Paragraph of the Committed For Paragraph of the Committed For Paragraph of the Committed For Paragraph of the Committed For Paragraph of the Committed For Paragraph of the Committed For Paragraph of the Committed For Paragraph of the Committed For Paragraph of the Committed For For Mittel For Paragraph For Paragrap	7600-7699 0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers In 8900 b) Transfers In 8900 c) Other Sources/Uses a) Sources 9900 b) Uses 7630 3) Contributions 8900 4) TOTAL, OTHER FINANCING SOURCES/USES ENET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 99 b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 99 Stores Prepaid Items All Others All Others B) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose buildings. 0000 95	12,215,513.80	13,078,852.28	7.19
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900 b) Transfers Out 7600 2) Other Sources/Uses a) Sources 8930 b) Uses 7630 3) Contributions 8980 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 97 b) Audit Adjustments 97 c) As of July 1 - Audited (F1a + F1b) 97 d) Other Restatements 97 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 97 Slores Prepaid Items All Others b) Restricted 97 c) Committed Stabilization Arrangements 97 Committed for construction of MHSEC multi-purpose building. 0000 97	(11,647,461_39)	(12,928,852,28)	11.09
1) Interfund Transfers a) Transfers In 8900 b) Transfers Out 7600 2) Other Sources/Uses a) Sources 8930 b) Uses 7630 3) Contributions 8980 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 97 b) Audit Adjustments 97 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 97 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 97 Slores Prepaid Items 97 All Others b) Restricted 97 c) Committed Stabilization Arrangements 97 Committed for construction of MHSEC multi-purpose building 0000 97			
a) Transfers In 8900 b) Transfers Out 7600 2) Other Sources/Uses a) Sources 8930 b) Uses 7630 3) Contributions 8980 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 99 b) Audit Adjustments 99 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 99 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash 95 Stores Prepaid Items 99 All Others b) Restricted 99 c) Committed Stabilization Arrangements 99 Committed Stabilization Arrangements 99 Committed for construction of MHSEC multi-purpose building 0000 99			
b) Transfers Out 7600 2) Other Sources/Uses 8930 b) Uses 7630 3) Contributions 8980 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 97 b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 97 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 95	0.00	0.00	0.0
2) Other Sources/Uses a) Sources b) Uses 7630 5) Contributions 8980 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. O000 95	0.00	0.00	0.0
8930 b) Uses 7630 3) Contributions 8980 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 97 b) Audit Adjustments 97 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 97 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash 97 Stores 99 Prepaid Items 41 Others b) Restricted 99 c) Committed Stabilization Arrangements 99 COmmitted 51 Stabilization Arrangements 99 Committed for construction of MHSEC multi-purpose building 90000 95			
b) Uses 7630 3) Contributions 8980 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 97 a) As of July 1 - Unaudited 97 b) Audit Adjustments 97 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 97 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 97 Stores 97 Prepaid Items 97 All Others b) Restricted 97 Committed Stabilization Arrangements 97 Other Commitments (by Resource/Object) 97 Committed for construction of MHSEC multi-purpose building 0000 97	30-8979 14,831,544.15	0,00	-100.0
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Committents (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 936	30-7699 0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 97	80-8999 0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. O000 gi	14,831,544.15	0.00	-100.0
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 g;	3,184,082.76	(12,928,852.28)	-506.0
a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 97	0,104,002.70	(:2,020,000,000,000,000,000,000,000,000,0	
a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 97			
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Committed for construction of MHSEC multi-purpose building. 0000 97	9791 9,744,769.52	12,928,852.28	32.7
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 g;	9793 0.00	0.00	0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building.	9,744,769.52	12,928,852.28	32.7
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 95		0.00	0.0
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 97	9795 0.00		32,7
Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 97	9,744,769,52	12,928,852,28	-100.0
a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 97	12,928,852,28	0.00	-100.0
Rev olving Cash 96 Stores 96 Prepaid Items 97 All Others 97 b) Restricted 97 c) Committed 97 Stabilization Arrangements 97 Other Commitments (by Resource/Object) 97 Committed for construction of MHSEC multi-purpose building. 0000 97			
Stores 99 Prepaid Items 99 All Others 99 b) Restricted 99 c) Committed Stabilization Arrangements 99 Other Commitments (by Resource/Object) 99 Committed for construction of MHSEC multi-purpose building 0000 99			
Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 97	9711 0.00	0,00	0.0
All Others 9; b) Restricted 9; c) Committed Stabilization Arrangements 9; Other Commitments (by Resource/Object) 9; Committed for construction of MHSEC multi-purpose building 0000 9;	9712 0.00	0.00	0.0
b) Restricted 9; c) Committed Stabilization Arrangements 9; Other Commitments (by Resource/Object) 9; Committed for construction of MHSEC multi-purpose building 0000 9;	9713 0,00	0.00	0.0
c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building. 0000 97	9719 0.00	0.00	0.0
Stabilization Arrangements Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building 0000 97	9740 0.00	0,00	0.0
Other Commitments (by Resource/Object) Committed for construction of MHSEC multi-purpose building 0000 97			
Committed for construction of MHSEC multi-purpose building. 0000 95	9750 0.00	0.00	0.0
Committed for construction of MHSEC multi-purpose building. 0000 91	9760 12,928,852,28	0.00	-100.0
d) Assigned	9760 12,928,852.28		
Other Assignments (by Resource/Object)	9780 0.00	0.00	0.0
e) Unassigned/Unappropriated			
Reserve for Economic Uncertainties 9	9789 0.00	0.00	0.0

Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 21 E8B254F4FZ(2023-24)

Resource Description 2022-23 Estimated 2023-24 Actuals Budget
Total, Restricted Balance

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	262,089.24	197,000.00	-24.8
5) TOTAL, REVENUES			262,089.24	197,000.00	-24.8
3. EXPENDITURES				0.00	0.0
1) Certificated Salaries		1000-1999	0.00	0.00	0,0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee 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	96,750.00	97,000.00	0.3
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			96,750.00	97,000,00	0.3
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)			165,339,24	100,000.00	-39,5
O. 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
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165,339,24	100,000.00	-39,5
. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,848,832.36	2,014,171.60	6.9
b) Audit Adjustments		9793	0.00	0,00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,848,832.36	2,014,171.60	8.9
d) Other Restatements		9795	0_00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,848,832,36	2,014,171.60	8.9
2) Ending Balance, June 30 (E + F1e)			2,014,171.60	2,114,171.60	5.0
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
		9740	538,504.05	638,504.05	18.6
b) Restricted		0.70			
c) Committed		9750	0.00	0.00	0.0
Stabilization Arrangements		9760	1,475,667.55	1,475,667.55	0.0
Other Commitments	0000	9760	1,475,667.55	1, 1, 0, 0, 0, 0, 1, 1, 0	
Committed for capital facilities projects.		9760	7,470,007.00	1,475,667.55	
Committed for capital facilities projects	0000	9760		1,475,007.00	
d) Assigned		0700	0.00	0.00	00
Other Assignments		9780	0,00	0,00	0.0
e) Unassigned/Unappropriated			0.00	0.00	0.0
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,053,144.16		
		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury					
Fair Value Adjustment to Cash in County Treasury Banks		9120	0.00		
		9120 9130	0.00		

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0,00		
10) TOTAL, ASSETS			2,053,144.16		
H. DEFERRED OUTFLOWS OF RESOURCES				Ĭ	
1) Deferred Outflows of Resources		9490	0,00		
			0,00		
2) TOTAL, DEFERRED OUTFLOWS				-	
LIABILITIES		9500	0.00		
1) Accounts Payable			0.00		
2) Due to Grantor Governments		9590	1		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed 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 (G10 + H2) - (I6 + J2)			2,053,144.16		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
		8575	0.00	0,00	0,
Homeowners' Exemptions		8576	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8590	0.00	0,00	0.
All Other State Revenue		0030	0.00	0,00	0.
TOTAL, OTHER STATE REVENUE			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.
Unsecured Roll		8616	0.00	0,00	0.
Prior Years' Taxes		8617	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0,
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0
Other		8622	0.00	0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0
Sales		8631	0.00	0.00	0.
Sale of Equipment/Supplies		8660	27,176.98	27,000.00	-0.
Interest		8662	61,162.97	0.00	-100
Net Increase (Decrease) in the Fair Value of Investments		0002	01,102.07	0.00	
Fees and Contracts				470 000 00	2
Mitigation/Developer Fees		8681	173,749.29	170,000.00	-2
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	0
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			262,089-24	197,000.00	-24
TOTAL, REVENUES			262,089.24	197,000.00	-24
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	
				İ	
CLASSIFIED SALARIES		2200	0.00	0.00	C
Classified Support Salaries			2.00		(

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Description Reso	urce Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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,
PERS	3201-3202	0,00	0.00	0.
OASDI/Medicare/Alternative	3301-3302	0.00	0,00	0.
Health and Welfare Benefits	3401-3402	0.00	0,00	0.
Unemployment Insurance	3501-3502	0.00	0,00	0,
Workers' Compensation	3601-3602	0.00	0.00	0
OPEB, Allocated	3701-3702	0.00	0.00	0
OPEB, Active Employees	3751-3752	0.00	0.00	0
Other Employees Other Employees	3901-3902	0.00	0.00	0.
		0.00	0.00	0
TOTAL, EMPLOYEE BENEFITS				
BOOKS AND SUPPLIES	4100	0,00	0.00	0
Approved Textbooks and Core Curricula Materials		0.00	0.00	0
Books and Other Reference Materials	4200			0
Materials and Supplies	4300	0,00	0.00	C
Noncapitalized Equipment	4400	0,00	0.00	
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	C
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0,00	0.00	C
Travel and Conferences	5200	0.00	0.00	(
Insurance	5400-5450	0.00	0.00	(
Operations and Housekeeping Services	5500	0.00	0,00	C
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0,00	0.00	C
Transfers of Direct Costs	5710	0,00	0,00	0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	C
Professional/Consulting Services and Operating Expenditures	5800	96,750.00	97,000.00	0
Communications	5900	0,00	0.00	C
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		96,750.00	97,000.00	C
CAPITAL OUTLAY	6100	0.00	0.00	C
Land	6170	0.00	0.00	(
Land Improvements		0.00	0.00	
Buildings and Improvements of Buildings	6200	0.00	0,00	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	(
Equipment	6400	0.00		
Equipment Replacement	6500	0.00	0,00	(
Lease Assels	6600	0.00	0.00	(
Subscription Assets	6700	0.00	0.00	(
TOTAL, CAPITAL OUTLAY		0.00	0.00	(
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	(
Debt Service				
Debt Service - Interest	7438	0.00	0.00	(
Other Debt Service - Principal	7439	0.00	000	(
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0,00	0.00	
		96,750.00	97,000,00	
TOTAL, EXPENDITURES				
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN	8919	0,00	0.00	(
Other Authorized Interfund Transfers In	0313	0.00	0.00	
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	5,50	·
INTERFUND TRANSFERS OUT	7042	0.00	0.00	(
From: All Other Funds To: State School Building Fund/County School Facilities Fund	7613			(
Other Authorized Interfund Transfers Out	7619	0.00	0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.00	
OTHER SOURCES/USES				
SOURCES				
Proceeds				
		1 0.00	0.00	(
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	,

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
Proceeds from SBITAs		8974	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	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0-00	0.00	0.09

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					0.00
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0,00	0.00	0.09
4) Other Local Revenue		8600-8799	262,089.24	197,000.00	-24.89
5) TOTAL, REVENUES			262,089.24	197,000,00	-24,89
B. EXPENDITURES (Objects 1000-7999)					0.00
1) Instruction	1000-1999		0.00	0,00	0.09
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		90,000.00	97,000.00	7.89
8) Plant Services	8000-8999		6,750.00	0.00	-100,0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0,00	0.0
10) TOTAL, EXPENDITURES			96,750.00	97,000,00	0.3
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			165,339,24	100,000.00	-39.5
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		8930-8979	0.00	0.00	0.0
a) Sources		7630-7699	0.00	0.00	0.0
b) Uses		8980-8999	0.00	0.00	0.09
3) Contributions		6360-6333	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			165,339.24	100,000.00	-39.5
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			100,003.24	100,000.00	
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1,848,832.36	2,014,171.60	8.9
a) As of July 1 - Unaudited			0,00	0.00	0.0
b) Audit Adjustments		9793	9.		8.9
c) As of July 1 - Audited (F1a + F1b)			1,848,832,36	2,014,171.60	0.0
d) Other Restatements		9795	0,00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			1,848,832,36	2,014,171,60	8.9
2) Ending Balance, June 30 (E + F1e)			2,014,171.60	2,114,171,60	5.0
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	538,504.05	638,504.05	18.6
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9760	1,475,667.55	1,475,667.55	0.0
Committed for capital facilities projects.	0000	9760	1,475,667.55		
	0000	9760	1	1,475,667.55	
Committed for capital facilities projects.	0000	5.00			
d) Assigned		9780	0.00	0.00	0.0
Other Assignments (by Resource/Object)		2100	0.00	0.00	3.0
e) Unassigned/Unapproprialed					
Reserve for Economic Uncertainties		9789	0,00	0.00	0.0

Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 25 E8B254F4FZ(2023-24)

				23-24 udget
	Resource	Description		_
\ 	9010	Other Restricted Local	538,504.05 638,5	504.05
Total, Restricted Balance			538,504.05 638,5	504.05

	Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
	. REVENUES					
10 Chart State Revenue	1) LCFF Sources		8010-8099	0.00	0.00	0.0
	2) Federal Revenue		8100-8299	0,00	0.00	0.6
	3) Other State Revenue		6300-8599	877,380.00	0,00	-100.
	4) Other Local Revenue		8600-8799	3,394.43	3,000.00	-11,
Descriptional Statution	5) TOTAL, REVENUES			880,774.43	3,000.00	-99,
Descriptional Statution	, EXPENDITURES					
Disease Dise			1000-1999	0.00	0,00	0.
Seminary Seminary			2000-2999	0.00	0,00	0.
9 Botk and Singeline 0.00			3000-3999	0.00	0.00	0.
Services and Other Operating Expenditures			4000-4999	0.00	0.00	0,
Compair Authority Source					0.00	0.
						N
5, Other Outgo						0.
TOTAL_DEPENDITURES 0.00 683.787.29					737	0.
Security Security			7300-7399			٥.
PRIMATION SOURCES AND USES (A5 - 89) 0.00 0.0				0,00	863,767,29	
1) Interfund Transfers a) Transfers In 8800-8329 0.00 0.00 b) Transfers In 7600-7829 3.784,73 0.00 c) Transfers In 7600-7829 3.784,73 0.00 c) Transfers In 7600-7829 3.784,73 0.00 c) Transfers In 7600-7829 0.00 0.00 c) Transfers In 7650-7899 0.00 0.00 c) Transfers In 7650-7899 0.00 0.00 c) Transfers In 7650-7899 0.00 0.00 c) Transfers In 7650-7899 0.00 0.00 c) Transfers In 7650-7899 0.00 0.00 c) Transfers In 7650-7899 0.00 0.00 c) Transfers In 7650-7899 0.00 0.00 c) Transfers In 7650-7899 0.00 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-78999 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-7899 0.00 c) Transfers In 7650-78999 0.00 c) Transfers In 7650-78999 0.00 c) Transfers In 7650-78999 0.00 c) Transfers In 7650-78999 0.00 c) Transfers In 7650-78999 0.00 c) Transfers In 7650-789999 0.00 c) Transfers In 7650-78999999999999999999999999999999999999				880,774.43	(880,767.29)	-200,
a) Transfers In						
10 17 17 17 17 17 17 17	1) Interfund Transfers					
2) Cher Sources Uses	a) Transfers In			I		0,
893 Sources 8930-8979 0.00	b) Transfers Oul		7600-7629	3,794,73	0.00	-100,
1 1 1 1 1 1 1 1 1 1	2) Other Sources/Uses					
	a) Sources		8930-8979	0.00	0.00	0,
A TOTAL, OTHER FINANCING SOURCES/USES (3,794,73) 0.00	b) Uses		7630-7699	0,00	0.00	0.
Section Sect	3) Contributions		8980-8999	0.00	0,00	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 3,787.59 880,767.29 23, b) Audit Adjustments 9793 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	4) TOTAL, OTHER FINANCING SOURCES/USES			(3,794,73)	0.00	-100.
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) c) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Char Restatements e) Agisted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1d) 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 0, 00 0				876,979.70	(880,767.29)	-200.
1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 3,767,59 880,767,29 23, b) Audit Adjustments 9793 0.00 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 3,787,59 880,767,29 23, d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 3,787,59 880,767,29 23, 2) Ending Balance, June 30 (E + F1e) 880,767,29 23, 2) Ending Balance, June 30 (E + F1e) 880,767,29 23, 3) Nonspendable Rev olving Cash 9711 0.00 0.00 Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 Prepaid Items 9719 0.00 0.00 b) Restricted 9719 0.00 0.00 b) Restricted 9719 0.00 0.00 c) Committed 9719 0.00 0.00 c) Committed 9710 0.00 0.00 c) Committed 9710 0.00 0.00 c) Cher Committents 9760 880,767,29 0.00 d) Assigned Other Assignments 9760 880,767,29 0.00 d) Assigned Other Assignments 9760 0.00 0.00 d) Assigned Other Assignments 9760 0.00 0.00 d) Assigned Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9720 0.00 0.00 Unassigned/Unappropriated Amount 9720 0.00 0.00						
a) As of July 1 - Unaudited 9791 3,787,59 880,767,29 23, b) Audit Adjustments 9793 0.00 0.00 0.00 c) As of July 1 - Audited (Ffa + Ffb) 3,787,59 880,767,29 23, 3,875,59 24, 3,875,59 24						
b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 9795 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 9795 0.00 0.00 c) Adjusted Beginning Balance (F1c + F1d) 9795 0.00 0.00 c) 9795 0.00 0.00 c) 9795 0.00 0.00 c) 9795 0.00 0.00 0.00 c) 9795 0.00 0.00 0.00 c) 9795 0.00 0.00 c) 9795 0.00 0.00 0.00 c) 9795 0.00 c) 9795 0.00 c) 97			9791	3,787.59	880,767.29	23,154,
C) As of July 1 - Audited (F1a + F1b) 3,787.59 880,767.29 23,			9793	0.00	0.00	0.
Adjusted Beginning Balance (F1c + F1d) 3,787,59 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 880,767,29 23, 787,69 23,				3,787,59	880,767.29	23,154.
8) dijusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 0,00 9713 0,00 0,00 9719 0,00 0,00 9719 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,			9795	I	0.00	0.
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9711 0.00 0.00 0.00 Prepaid Items All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			3730			23,154.
Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 0.00 0.00 Prepaid Items All Others 9719 0.00 0.00 b) Restricted c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 880,767.29 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						-100
a) Nonspendable Revolving Cash Stores 9711 0.00 0.00 Prepaid Items All Others 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00				850,707.25	0.00	100
Revolving Cash 9711 0,00 0,00	Components of Ending Fund Balance					
Stores 9712 0.00 0.00	a) Nonspendable					
Prepaid Items 9713 0,00 0,00 All Others 9719 0.00 0.00 b) Restricted 9740 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 880,767.29 0.00 Committed for construction of Kern Avenue Kinder Wing 0000 9760 880,767.29 d) Assigned Other Assignments 9780 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 Unassigned/Unappropriated Amount 9790 0.00	Revolving Cash					0,
All Others 9719 0.00 0.00 b) Restricted 9740 0.00 0.00 c) Committed 9750 0.00 0.00 Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 880,767.29 Committed for construction of Kern Avenue Kinder Wing 0000 9760 880,767.29 d) Assigned Other Assignments 9780 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	Stores		9712			0.
b) Restricted 9740 0.00 0.00 c) Committed 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Prepaid Items		9713	0.00	-	0.
c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 880,767.29 0.00 - Committed for construction of Kern Avenue Kinder Wing 0000 9760 880,767.29 d) Assigned Other Assignments 9780 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	All Others		9719	0.00	0.00	0.
Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 880,767.29 0.00 - Committed for construction of Kern Avenue Kinder Wing. 0000 9760 880,767.29 - - d) Assigned 9780 0.00 0.00 -	b) Restricted		9740	0.00	0.00	0,
Other Commitments 9760 880,767.29 0.00 - Committed for construction of Kern Avenue Kinder Wing, 0000 9760 880,767.29 d) Assigned Other Assignments 9780 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	c) Committed					
Committed for construction of Kern Avenue Kinder Wing. 0000 9760 880,767.29 d) Assigned Other Assignments 9780 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	Stabilization Arrangements		9750	0.00	0.00	0.
Committed for construction of Kern Avenue Kinder Wing. 0000 9760 880,767.29 d) Assigned 9780 0.00 0.00 Other Assignments 9780 0.00 0.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	Other Commitments		9760	880,767.29	0.00	-100.
Other Assignments 9780 0.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	Committed for construction of Kern Avenue Kinder Wing.	0000	9760	880,767.29		
Other Assignments 9780 0.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00						
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00			9780	0.00	0,00	0.
Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00						
Unassigned/Unappropriated Amount 9790 0.00 0.00			9789	0.00	0.00	0.
Unassigned Unappropriated Announce						0.
a. Mage I a			0,00	5.50		
1) Cash a) in County Treasury 9110 880,767.29			9110	880 767 20		
a, in county floating						
1) I all value Adjustment to dust in County 1000019						
b) in Banks 9120 0.00	b) in Banks					
c) in Revolving Cash Account 9130 0.00	c) in Revolving Cash Account		9130	I		
d) with Fiscal Agent/Trustee 9135 0.00	d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit 9140 0.00	e) Collections Awaiting Deposit		9140	0.00		
2) Investments 9150 0.00			9150	0.00		

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			880,767.29		
. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
		9500	0.00		
1) Accounts Payable		9590	0.00		
2) Due lo Granlor Governments		9610	0.00		
3) Due to Other Funds		9640	0.00		
4) Current Loans			0.00		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0,00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			880,767.29		
EDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0,
TOTAL, FEDERAL REVENUE			0,00	0.00	0.
OTHER STATE REVENUE					
School Facilities Apportionments		8545	877,380.00	0,00	-100,
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.
All Other State Revenue		8590	0.00	0,00	0.
TOTAL, OTHER STATE REVENUE			877,380.00	0.00	-100.
OTHER LOCAL REVENUE					
Sales		8631	0.00	0.00	0.
Sale of Equipment/Supplies		8650	0.00	0.00	0.
Leases and Rentals		8660	3,394.43	3,000,00	-11.
Interest			0.00	0,00	0.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	
Other Local Revenue				0.00	0.
All Other Local Revenue		8699	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			3,394.43	3,000,00	-11,
TOTAL, REVENUES			880,774.43	3,000.00	-99
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0
Classified Supervisors' and Administrators' Salaries		2300	0_00	0.00	0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0
Other Classified Salaries		2900	0.00	0.00	0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0
		3201-3202	0.00	0,00	C
PERS		3301-3302	0,00	0.00	C
OASDI/Medicare/Alternative		3401-3402	0.00	0.00	C
Health and Welfare Benefits			0.00	0.00	C
Unemploy ment Insurance		3501-3502	1	0.00	
Workers' Compensation		3601-3602	0.00		0
OPEB, Allocated	*	3701-3702	0,00	0.00	
OPEB, Active Employees		3751-3752	0.00	0.00	(
Other Employee Benefits		3901-3902	0.00	0.00	(
TOTAL, EMPLOYEE BENEFITS			0,00	0.00	C

Description	Resource Codes	Object Codes	2022-23 Estimaled Actuals	2023-24 Budget	Percent Difference
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	0,1
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,
Professional/Consulting Services and Operating Expenditures		5800	0,00	0,00	
Communications		5900	0.00	0,00	0,
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0,1
CAPITAL OUTLAY				0.00	0
Land		6100	0,00	0.00	0.
Land Improvements		6170	0.00	0,00	0.
Buildings and Improvements of Buildings		6200	0,00	883,767.29	۸
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.
Equipment		6400	0.00	0,00	0,
Equipment Replacement		6500	0,00	0.00	0
Lease Assels		6600	0.00	0,00	0,
Subscription Assets		6700	0.00	0,00	0
TOTAL, CAPITAL OUTLAY			0.00	883,767,29	1
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
To County Offices		7212	0.00	0.00	0
To JPAs		7213	0.00	0.00	0,
All Other Transfers Out to All Others		7299	0.00	0.00	0,
Debt Service					_
Debt Service - Interest		7438	0.00	0.00	0
Other Debt Service - Principal		7439	0.00	0.00	0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0.00	0
TOTAL, EXPENDITURES			0.00	883,767.29	
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0
Other Authorized Interfund Transfers In		8919	0,00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	C
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0
Other Authorized Interfund Transfers Out		7619	3,794.73	0.00	-100
(b) TOTAL, INTERFUND TRANSFERS OUT			3,794.73	0,00	-100
OTHER SOURCES/USES					
SOURCES					
Proceeds				0.00	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0
Long-Term Debt Proceeds			17		
Proceeds from Certificates of Participation		8971	0.00	0.00	(
Proceeds from Leases		8972	0.00	0.00	(
Proceeds from Lease Revenue Bonds		8973	0.00	0,00	(
Proceeds from SBITAs		8974	0.00	0.00	(
All Other Financing Sources		8979	0.00	0.00	(
(c) TOTAL, SOURCES			0.00	0.00	(
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	(

File: Fund-D, Version 5

Budget, July 1 County School Facilities Fund Expenditures by Object

Mcfarland Unified Kern County 15 73908 0000000 Form 35 E8B254F4FZ(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	000	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)			(3,794,73)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	877,380,00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,394_43	3,000.00	-11.6%
5) TOTAL, REVENUES			880,774.43	3,000.00	-99,7%
B, EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0,00	0,00	0.0%
3) Pupil Services	3000-3999		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	883,767.29	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0,00	883,767.29	Nev
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES(A5 -B10)			880,774.43	(880,767,29)	-200.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Oul		7600-7629	3,794.73	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			(3,794.73)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			876,979.70	(880,767,29)	-200.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
		9791	3,787.59	880,767,29	23,154.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)			3,787,59	880,767.29	23,154.0%
		9795	0.00	0.00	0.0%
d) Other Restatements		3733	3,787.59	880,767.29	23,154.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,767.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			800,707.23	0.00	
Components of Ending Fund Balance					
a) Nonspendable		0744	0.00	0.00	0.0%
Revolving Cash		9711	0,00	0.00	0.0%
Stores		9712	0.00		0.0%
Prepaid Items		9713	0.00	0.00	
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	880,767.29	0.00	-100.0%
Committed for construction of Kern Avenue Kinder Wing.	0000	9760	880,767-29		
d) Assigned					
Olher 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%

Budget, July 1 County School Facilities Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 35 E8B254F4FZ(2023-24)

Resource Description 2022-23 Estimated Actuals Description 2023-24 Actuals Total, Restricted Balance

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	306,848.08	50,000,00	-83,7
5) TOTAL, REVENUES			306,848.08	50,000.00	-83.1
B. EXPENDITURES			0.00	0.00	0.0
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0,00	0,
3) Employ ee Benefits		3000-3999	0,00	0.00	
4) Books and Supplies		4000-4999	61,257.77	0.00	-100. -100.
5) Services and Other Operating Expenditures		5000-5999	32,809.00	0,00	-27.
6) Capital Oullay		6000-6999	8,140,115.71	5,931,503,40	0.1
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	-28,0
9) TOTAL, EXPENDITURES			8,234,182.48	5,931,503.40	-26,0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,927,334,40)	(5,881,503.40)	-25,1
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					400
a) Transfers In		8900-8929	2,526,832.48	0,00	-100,
b) Transfers Oul		7600-7629	0.00	0,00	0.0
2) Other Sources/Uses					0.1
a) Sources		8930-8979	0.00	0.00	0,1
b) Uses		7630-7699	0.00	0,00	0.1
3) Contributions		8980-8999	0.00	0.00	-100.
4) TOTAL, OTHER FINANCING SOURCES/USES			2,526,832.48	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,400,501,92)	(5,881,503.40)	8,
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			44 000 005 00	5 884 503 40	-47,
a) As of July 1 - Unaudited		9791	11,282,005.32	5,881,503.40	0.
b) Audit Adjustments		9793	0.00	5,881,503.40	-47
c) As of July 1 - Audited (F1a + F1b)		8705	11,282,005.32	0.00	0.
d) Other Restatements		9795	0.00	5,881,503.40	-47.
e) Adjusted Beginning Balance (F1c + F1d)			11,282,005.32	0.00	-100.
2) Ending Balance, June 30 (E + F1e)			5,881,503.40	0,00	100.
Components of Ending Fund Balance					
a) Nonspendable		0744	0.00	0.00	0,
Revolving Cash		9711			0,
Stores		9712	0.00	0.00	0.
Prepaid Items		9713 9719	0.00	0.00	0,
All Others			0.00	0.00	0,
b) Restricted		9740	0.00	0,00	3,
c) Committed		9750	0.00	0.00	0.1
Stabilization Arrangements		9760	5,881,503.40	0.00	-100
Other Commitments	0000	9760	5,881,503.40	****	
Committed for construction of Kern Avenue wing.	0000	3700	3,557,555.40		
d) Assigned		9780	0.00	0.00	0.
Other Assignments		2100	0.00	0,00	
e) Unassigned/Unappropriated		9789	0.00	0.00	0.
Reserve for Economic Uncertainties		9790	0.00	0.00	0.
Unassigned/Unappropriated Amount		3730	0.50		
G. ASSETS					
1) Cash		9110	10,008,845.76		
a) in County Treasury		9111	0.00		
Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Cash Account		9135	0.00		
d) with Fiscal Agent/Trustee		9140	0.00		
e) Collections Awaiting Deposit			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0,00		
10) TOTAL, ASSETS			10,008,845,76		
H. DEFERRED OUTFLOWS OF RESOURCES					
		9490	0.00		
1) Deferred Outflows of Resources		0.00	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
LIABILITIES		0500	0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Gov ernments		9590	0.00		
3) Due to Olher Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0,00		
6) TOTAL, LIABILITIES			0.00		
I. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY			10,008,845.76		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			10,000,000,00		
FEDERAL REVENUE		0004	0.00	0.00	0.0
FEMA		8281			
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0,00	0.00	0,
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0,
California Clean Energy Jobs Act	6230	8590	0,00	0,00	0,
All Other State Revenue	All Other	8590	0.00	0,00	0,
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.
Sales		8631	0.00	0.00	0,
Sale of Equipment/Supplies		8650	0.00	0.00	0
Leases and Rentals			69,101.76	50,000.00	-27.
Interest		8660			-100
Net Increase (Decrease) in the Fair Value of Investments		8662	237,746_32	0.00	-100
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			306,848.08	50,000.00	-83
TOTAL, REVENUES			306,848.08	50,000.00	-83.
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0,00	0.
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.
		2400	0.00	0.00	0.
Clerical, Technical and Office Salaries		2900	0.00	0.00	0.
Other Classified Salaries		2500	0.00	0.00	0.
TOTAL, CLASSIFIED SALARIES			0.00	0.00	
MPLOYEE BENEFITS				0.00	0
STRS		3101-3102	0,00	0,00	0.
PERS		3201-3202	0.00	0.00	0.
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0,
Health and Welfare Benefits		3401-3402	0.00	0.00	0
Unemployment Insurance		3501-3502	0.00	0.00	0
Workers' Compensation		3601-3602	0,00	0.00	0
		3701-3702	0:00	0.00	0
OPEB, Allocated		3751-3752	0.00	0.00	0
OPEB, Active Employees					

Description Reso	urce Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS		0,00	0,00	0.09
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	53,634.44	0.00	-100.09
Noncapilalized Equipment	4400	7,623.33	0,00	-100,09
TOTAL, BOOKS AND SUPPLIES		61,257,77	0.00	-100,09
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	15,000.00	0.00	-100,0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0,00	0.0
Professional/Consulting Services and Operating Expenditures	5800	17,809.00	0.00	-100.0
	5900	0.00	0.00	0.0
Communications	0000	32,809,00	0.00	-100.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		02,000,00		
CAPITAL OUTLAY	6100	28,961.47	0,00	-100.0
Land		28,116.55	0.00	-100.0
Land Improvements	6170		5,931,503.40	-26.6
Buildings and Improvements of Buildings	6200	8,083,037,69		0.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0_00	0.00	
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
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		8,140,115.71	5,931,503,40	-27.1
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out			1	
Transfers of Pass-Through Revenues			1	
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
			1	
Debt Service	7438	0.00	0.00	0.0
Debt Service - Interest	7439	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)			5,931,503,40	-28.0
TOTAL, EXPENDITURES		8,234,182.48	5,931,503,40	-20.0
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN			0.00	0.0
To: Special Reserve Fund From: General Fund/CSSF	8912	0.00	0.00	
Other Authorized Interfund Transfers In	8919	2,526,832,48	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN		2,526,832,48	0.00	-100.0
INTERFUND TRANSFERS OUT				
From: Special Reserve Fund To: General Fund/CSSF	7612	0.00	0.00	0.0
From; All Other Funds 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	8965	0.00	0.00	0,0
Transfers from Funds of Lapsed/Reorganized LEAs	0000		"	
Long-Term Debt Proceeds	0074	0.00	0.00	0.
Proceeds from Certificates of Participation	8971		0.00	0.
Proceeds from Leases	8972	0.00		0.
Proceeds from Lease Revenue Bonds	8973	0,00	0.00	
	0074	0.00	0.00	0.
Proceeds from SBITAs	8974	· · · · · · · · · · · · · · · · · · ·	2 1	
Proceeds from SBITAs All Other Financing Sources	8979	0.00	0.00 0.00	0. 0.

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

15 73908 0000000 Form 40 E8B254F4FZ(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			2,526,832,48	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
. 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	306,848.08	50,000.00	-83_7%
5) TOTAL, REVENUES			306,848.08	50,000,00	-83,7%
3. 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		8,234,182,48	5,931,503,40	-28,0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,234,182.48	5,931,503.40	-28.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(7,927,334,40)	(5,881,503,40)	-25.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			0 505 000 40	0.00	-100.0%
a) Transfers In		8900-8929	2,526,832.48	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.076
2) Other Sources/Uses			0.00	0.00	0.0%
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	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,526,832.48	0,00	8.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(5,400,501.92)	(5,881,503.40)	0.5 %
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	11,282,005.32	5,881,503.40	-47.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments		3133	11,282,005.32	5,881,503.40	-47.9%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0,00	0.0%
d) Other Restatements		5155	11,282,005.32	5,881,503.40	-47.9%
e) Adjusted Beginning Balance (F1c + F1d)			5,881,503.40	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			3,001,300.40	0.00	
Components of Ending Fund Balance					
a) Nonspendable		0744	0.00	0.00	0.0%
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	0.07.
c) Committed		0750	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0,00	-100.0%
Other Commitments (by Resource/Object)		9760	5,881,503.40	0,00	-100.07
Committed for construction of Kern Avenue wing.	0000	9760	5,881,503.40		
d) Assigned		0700	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated				0.00	0.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

15 73908 0000000 Form 40 E8B254F4FZ(2023-24)

ResourceDescription2022-23 Estimated Planted2023-24 ActualsTotal, Restricted Balance0.000.00

	202	2-23 Estimated Actu	als		2023-24 Budget	
Description	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/LC1 and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,173.76	3,173.76	3,272.13	3,130.18	3,130.18	3,233.77
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)	3,173.76	3,173.76	3,272.13	3,130.18	3,130.18	3,233.77
5. District Funded County Program ADA						
a. County Community Schools	14.27	14.27	14.27	14.27	14.27	14.27
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)	14.27	14.27	14.27	14.27	14.27	14.27
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,188.03	3,188.03	3,286.40	3,144.45	3,144.45	3,248.04
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Budget, July 1 2023-24 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

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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	21,815,075.86	301	0.00	303	21,815,075.86	305	0.00	2,566,449.00	307	19,248,626.86	309
2000 - Classified Salaries	8,380,849.55	311	264,985.65	313	8,115,863.90	315	541,357.38	1,072,012.00	317	7,043,851.90	319
3000 - Employ ee Benefits	14,667,671.52	321	777,727.10	323	13,889,944.42	325	333,842.94	1,960,091.00	327	11,929,853.42	329
4000 - Books, Supplies Equip Replace. (6500)	6,001,615.52	331	5,000.00	333	5,996,615.52	335	659,291.09	5,151,800.00	337	844,815.52	339
5000 - Services. . & 7300 - Indirect Costs	11,735,403.95	341	5,000.00	343	11,730,403.95	345	839,125.13	5,861,629.00	347	5,868,774.95	349
				TOTAL	61,547,903.65	365			TOTAL	44,935,922.65	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	15,660,286.56	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,758,191.34	380
3. STRS	3101 & 3102	2,977,174.86	382
4. PERS	3201 & 3202	587,562.09	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	375,142.38	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	3,505,531.20	385
7. Unemployment Insurance	3501 & 3502	8,894.86	390
8. Workers' Compensation Insurance	3601 & 3602	174,106.33	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

Budget, July 1 2023-24 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

15 73908 0000000 Form CEB E8B254F4FZ(2023-24)

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11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	25.046.889.62	395
	25,040,009.02	
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2	0.00	
\$21224.455503445050505050505050	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted).	404 055 00	396
	161,255.69	
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
CONTRACTOR CONTRACT	0.00	1
14. TOTAL SALARIES AND BENEFITS.	25,046,889.62	397
ener enterprise teams to team to	25,040,009.02	<u> </u>
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
egual or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372.		
A CARCAGO CONTROL STORE	55.74%	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X')		
Of EO 41074. (If exempt, officer X)		
PART III: DEFICIENCY AMOUNT		
	and not exempt	under
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 the provisions of EC 41374.	and not exempt t	T
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		

	55.00%	
2. Percentage spent by this district (Part II, Line 15)		1
z. Percentage spent by this district (Fart II, Line 13)	55.74%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		1
	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
	44,935,922.65	1
5. Deficiency Amount (Part III, Line 3 times Line 4)		
Executive content of the content of	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Adjusted costs for resources that do not have a teaching component.		
Adjusted boots for recourses that do not have a todorning semiperior.		_
		_

Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fund	ls 01, 09, and 62		2022-23
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	75,757,012.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	10,179,592.21
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1.	All	5000-5999	1000-	
Community Services	All	3333 3333	7999	466,108.16
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	7,229,421.72
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	315,072.00
4. Other Transfers Out	All	9200	7200- 7299	0.00
5. Interfund Transfers Out	All	9300	7600- 7629	1,500,000.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
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

Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

		penditures		
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not includ	e expenditures in lines B, C1-C8, D1, or D2.		
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through				9,510,601.88
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not	i include expenditures in lines A or D1.		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines				56,066,818.89
D1 and D2) Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)			×	3,188.03
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,586.67

Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	xpenditures	
Section III -		
MOE		
Calculation		
(For data		
collection	Total	Per ADA
only. Final		
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met,		
CDE has		
adjusted the		
prior year base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
year		
expenditure		
amount.)	43,986,906.90	13,642.10
amount,		
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From	0.00	0.00
Section IV)	0.00	0.00
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus	40,000,000,00	13,642.10
Line A.1)	43,986,906.90	13,042.10
B. Required		
effort (Line A.2		
errore cont	39,588,216.21	12,277.89
times 90%)	55,555 2.002.	,
C. Current		
year		
expenditures		
(Line I.E and		
Line I. D)	56,066,818.89	17,586.67
Line II.B)		
D. MOE		
deficiency		
amount, if any		
an own, a wij		
II ING R MINUS		
(Line B minus		
Line C) (If		
Line B minus Line C) (If negative, then zero)	0.00	0.00

Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

15 73908 0000000 Form ESMOE E8B254F4FZ(2023-24)

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 2024-25 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	0.00	0.00

Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

15 73908 0000000 Form ICR E8B254F4FZ(2023-24)

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)

2,249,787.12

- 2. Contracted general administrative positions not paid through pay roll
 - 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

Salaries and benefits paid through pay roll (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)

41.735.015.09

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)

5.39%

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.

0.00

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

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

3,578,950.57

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

25,000.00

Page 1

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	67,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	360,897.54
6. Facilities Rents and Leases (portion relating to general administrative offices only)	0.00
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.0
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	4,031,848.1
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	•
9. Carry-Forward Adjustment (Part IV, Line F)	465,245.2
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,497,093.3
. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	35,356,649.4
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,197,354.3
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,118,652.8
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,219,527.3
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	466,108.1
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	786,799.8
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.0
	-
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,	57,259.2
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	-
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	0.0
except 0000 and 9000, objects 1000-5999)	
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	6,334,789.5
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	0,334,705.3
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	0.4
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.0
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.0
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.0
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	502,650.9
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.0
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,138,663.3
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.0
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	60,178,455.:
. 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)	6.70
Preliminary Proposed Indirect Cost Rate	S
• •	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

15 73908 0000000 Form ICR E8B254F4FZ(2023-24)

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)	4,031,848.11
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	170,479.16
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (6.21%) times Part III, Line B19); zero if negative	465,245.20
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (6.21%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (16.07%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	465,245.20
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	
	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 is selected)	465,245.20

Page 3

Approved indirect cost rate:	6.21%					
Highest rate used in any program:	16.07%					
Note: In one or more resources, the rate used is greater than the approved rate.						

			the approv	ed rate.
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
			00 007 10	0.04%
01	2600	632,803.61	39,297.10	6.21%
01	3010	2,515,330.70	156,202.03	6.21%
01	3212	15,530.00	964.41	6.21%
01	3213	1,187,910.76	190,869.90	16.07%
01	3308	14,983.52	930.48	6.21%
01	3310	641,138.31	39,814.69	6.21%
01	3315	17,777.00	1,104.00	6.21%
01	3550	49,453.34	2,472.66	5.00%
01	4035	367,344.13	22,812.07	6.21%
01	4127	270,877.21	16,821.46	6.21%
01	4203	228,295.99	14,177.18	6.21%
01	5630	23,653.52	1,468.88	6.21%
01	5632	3,121.10	193.82	6.21%
01	5634	44,230.20	2,746.70	6.21%
01	6010	436,034.67	21,801.72	5.00%
01	6266	257,522.73	15,992.16	6.21%
01	6332	1,272,169.29	79,001.71	6.21%
01	6387	187,546.71	11,646.65	6.21%
01	6500	2,661,817.16	165,298.85	6.21%
01	6547	160,432.17	9,962.83	6.21%
01	6650	192,273.00	11,940.00	6.21%
01	6762	244,175.80	15,163.32	6.21%
01	7220	85,283.41	5,296.10	6.21%
01	7311	13,455.93	835.61	6.21%
01	7412	55,313.19	3,434.95	6.21%
	7413	44,650.01	2,772.77	6.21%
01	7422	242,857.70	15,081.46	6.21%
01	7810	24,962.00	1,550.00	6.21%
01		1,862,362.83	115,652.73	6.21%
01	8150		11,981.19	4.75%
01	9010	252,240.95	22,252.30	5.00%
11	6391	445,045.99		
13	5310	1,954,662.30	104,574.43	5.35%
13	5320	172,061.70	9,205.30	5.35%
13	5370	11,939.39	638.75	5.35%

Budget, July 1 2023-24 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	15,000.00	0.00	0.00	(191,058.36)				
Other Sources/Uses Detail					0.00	500,000.00		
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		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND							U I	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	26,929.19	0.00				
Other Sources/Uses Detail					0.00	0.00		6 1
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(15,000.00)	164,129.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								5
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							1	
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1	
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL								
ΟυπίαΥ								
Expenditure Detail						0.00		
Other Sources/Uses Detail					0.00	0.00	-	
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						1 8
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			<u> </u>					313

Budget, July 1 2023-24 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

15 73908 0000000 Form SIAB E8B254F4FZ(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								0.5
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND							15 5	1
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00	1.					100
Other Sources/Uses Detail	- 0.00				0.00	0.00		
Fund Reconciliation						·		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	7 1	
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND							, 7	
Expenditure Detail								
•					0.00	0.00		1
Other Sources/Uses Detail								
Fund Reconciliation				-			1 4 0	100
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail					0.50	5,50		
Fund Reconciliation								
53 TAX OVERRIDE FUND							-	
Expenditure Detail						0.00		
Other Sources/Uses Detail					0.00	0,00		

Budget, July 1 2023-24 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description Coats	FOR ALL FUNDS						3BZ34F4F	-(2020 -	
Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 68 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 68 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 68 OTHER ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 69 OTHER ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 60 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 61 SELE-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 74 WARRANTPASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 75 WARRANTPASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANTPASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail	Description	Costs - Interfund Transfers		Costs - Interfund Transfers		Transfers In 8900-	Transfers Out 7600-	From Other Funds	Due To Other Funds 9610
Other Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Sources/Uses Detail Fund Reconciliation For Septimize Detail Other Sources/Uses Detail Fund Reconciliation For Septimize Detail Other Sources/Uses Detail Fund Reconciliation For Reconciliation For Reconciliation For Reconciliation For Reconciliation For Reconciliation For Reconciliation For Reconciliation For Reconciliation For Reconciliation For Reconciliation For Sources/Uses Detail Fund Reconciliation	56 DEBT SERVICE FUND								
Chief Sources/Uses Detail	Expenditure Detail								
### STOUNDATION PERMANENT FUND Exemptiture Detail 0.00 0.00 0.00 0.00 0.00 Exemptiture Detail 0.00 0.00 0.00 0.00 0.00 0.00 Exemptiture Detail 0.00 0.00 0.00 0.00 0.00 0.00 Exemptiture Detail 0.00 0.00 0.00 0.00 0.00 0.00 Exemptiture Detail 0.00 0.00 0.00 0.00 0.00 Exemptiture Detail 0.00 0.00 0.00 0.00 0.00 Exemptiture Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Other Sources/Uses Detail					0.00	0.00		
Expenditure Detail 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Fund Reconciliation								
Chter Sources/Uses Detail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 62 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 63 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 64 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 65 SURSER-OUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 75 WARRANTPASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANTPASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANTPASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	57 FOUNDATION PERMANENT FUND								
Criter Sources/Uses Detail	Expenditure Detail	0.00	0.00	0.00	0.00				
### Surces/Uses Detail	Other Sources/Uses Detail						0.00		
Expenditure Detail	Fund Reconciliation								
Cher Sources/Uses Detail Fund Reconciliation 82 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 83 OTHER ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 66 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 77 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 78 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 78 FUND EXPENDITURE DETAIL Other Sources/Uses Detail Fund Reconciliation 78 FUND FUND FUND FUND FUND FUND FUND FUND	61 CAFETERIA ENTERPRISE FUND								
Content Cont		0.00	0,00	0.00	0.00				
62 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail	Other Sources/Uses Detail					0.00	0.00		
Expenditure Detail	Fund Reconciliation								
Expenditure Datail	62 CHARTER SCHOOLS ENTERPRISE FUND								
Other Sources/Uses Detail Fund Reconciliation 63 OTHER ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 66 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 66 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation		0.00	0.00	0.00	0.00				
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63 OHER ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 66 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation									1
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Fund Reconciliation 66 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation						0.00	0.00		-
66 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation									
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Other Sources/Uses Detail Fund Reconciliation 67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation		0.00	0.00						
Fund Reconciliation 67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation						0.00	0.00		
67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation								1	
Expenditure Detail									
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Fund Reconciliation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation		0.00				0.00	0.00		
71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation									
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation									
Other Sources/Uses Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation									
Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation		-	-			0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation								1	
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation									
Other Sources/Uses Detail Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation		0.00	0.00						1
Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	·	0.00	0.00			0.00			
76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation						3.30			
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation									
Other Sources/Uses Detail Fund Reconciliation		1 - 1 2							
Fund Reconciliation									
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as SIDDEN I BODY FOND									
									1 -
Expenditure Detail	·								
Other Sources/Uses Detail									
Fund Reconciliation 15,000.00 (15,000.00) 191,058.36 (191,058.36) 500,000.00 500,000.00	Fund Reconciliation								-

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

Printed: 6/8/2023 1:10 PM

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
3,130.18	
1.0%	

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1Δ	Calculating	the	District's	ADA	Variances
ın.	Calculating		Districts	ADA	Tai lail Goo

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years, All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular		3,289		
Charter School				
Total ADA	0	3,289	0.0%	Met
Second Prior Year (2021-22)				
District Regular		3,289		
Charter School				
Total ADA	0	3,289	0.0%	Met
First Prior Year (2022-23)				
District Regular		3,272		
Charter School		0		
Total ADA	0	3,272	0.0%	Met
Budget Year (2023-24)				
District Regular	3,234			
Charter School	0			
Total ADA	3,234			

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

1B. Compariso	n of District ADA to the Standard	
DATA ENTRY: E	Enter an explanation if the standard is not met.	
1a:	STANDARD MET - Funded ADA has not been overest	imated by more than the standard percentage level for the first prior year.
	Explanation: (required if NOT met)	
1b.	STANDARD MET - Funded ADA has not been overest	imated by more than the standard percentage level for two or more of the previous three years.
	Explanation:	
	(required if NOT met)	

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

2	CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA	
	3.0%	0 to 300	
	2.0%	301 to 1,000	
	1.0%	1,001 and over	
C4):	3,130.2		
vel:	1.0%		

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	3,445	3,445		
Charter School				
Total Enrollment	3,445	3,445	0.0%	Met
Second Prior Year (2021-22)				
District Regular	3,451	3,451		
Charter School				
Total Enrollment	3,451	3,451	0.0%	Met
First Prior Year (2022-23)				
District Regular	3,404	3,404		
Charter School				
Total Enrollment	3,404	3,404	0.0%	Met
Budget Year (2023-24)				
District Regular	3,387			(8)
Charter School				
Total Enrollment	3,387			

2B. Comparison of District Enrollment to the Standard

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

1a.	STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year
-----	--

	(required if NOT met)	
1b.	STANDARD MET - Enrollment has not been overestim	ated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	3,289	3,445	
Charter School		0	
Total ADA/Enrollment	3,289	3,445	95.5%
Second Prior Year (2021-22)			
District Regular	3,289	3,451	
Charter School	0		
Total ADA/Enrollment	3,289	3,451	95.3%
First Prior Year (2022-23)			
District Regular	3,174	3,404	
Charter School			
Total ADA/Enrollment	3,174	3,404	93.2%
		Historical Average Ratio:	94.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.2%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	3,130	3,387		
Charter School	0			
Total ADA/Enrollment	3,130	3,387	92.4%	Met
1st Subsequent Year (2024-25)				
District Regular	3,083	3,370		
Charter School				
Total ADA/Enrollment	3,083	3,370	91.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	3,037	3,353		
Charter School				
Total ADA/Enrollment	3,037	3,353	90.6%	Met

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

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

1a. S1	TANDARD MET - I	Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.
--------	-----------------	---

Explanation:	
(required if NOT met)	

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

CRITERION: LCFF Revenue 4.

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)1 and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated, Enter data for Steps 2a through 2b1. All other data is calculated. Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change	e in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a,	ADA (Funded) (Form A, lines A6 and C4)	3,286.40	3,248.04	3,195.15	3,143.32
b.	Prior Year ADA (Funded)		3,286.40	3,248.04	3,195.15
C	Difference (Step 1a minus Step 1b)	-	(38.36)	(52.89)	(51.83)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.17%)	(1.63%)	(1.62%)
	e in Funding Level	_	51,747,999.00	53,010,424.00	53,910,730.00
a. b1.	Prior Year LCFF Funding COLA percentage		8,22%	3.94%	3,29%
b2.	COLA amount (proxy for purposes of this criteric	on)	4,253,685.52	2,088,610.71	1,773,663.02
C.	Percent Change Due to Funding Level (Step 2b2	 	8-22%	3.94%	3.29%
Step 3 - Total C	Change in Population and Funding Level (Step 1d plus	Step 2c)	7.05%	2.31%	1.67%
	LCFF Reven	ue Standard (Step 3, plus/minus 1%):	6.05% to 8.05%	1.31% to 3.31%	0.67% to 2.67%

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

440	Alternate !	000		Ctandond	Danie	ALA
AA2	Alternate !	CEE	Revenue	Standard	- Basic	AIG.

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	7,436,434.70	6,572,285.00	6,556,285.00	6,556,285.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Status:	Met	Met	Met
	LCFF Revenue Standard	6.05% to 8.05%	1.31% to 3.31%	0.67% to 2.67%
D	istrict's Projected Change in LCFF Revenue:	7.72%	2.41%	1,70%
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	48,055,953.70	51,763,999.00	53,010,424.00	53,910,730.00
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:	
(required if NOT met)	

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

CRITERION: Salaries and Benefits

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

ATA ENTRY: All data are extracted or calculated.				
	Estimated/Unaudited Actuals - 199		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
riscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
hird Prior Year (2020-21)	25,861,146.74	32,831,117.85	78.8%	
econd Prior Year (2021-22)	27,634,680.57	36,714,098.87	75.3%	
irst Prior Year (2022-23)	33,976,769.73	51,409,762.09	66.1%	
		Historical Average Ratio:	73.4%	
		Budget Year	1st Subsequent Year	2nd Subsequent Yea
		(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Pe	rcentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's S	alaries and Benefits Standard			
(historical average	ratio, plus/minus the greater			
of 3% or the district's i	reserve standard percentage):	70.4% to 76.4%	70.4% to 76.4%	70.4% to 76.4%
6B. Calculating the District's Projected Ratio of Unrestricted Salaries a	nd Benefits to Total Unrestrict	ed General Fund Expenditure	s	
DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and				ot, enter data for the two
DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and		ata for the 1st and 2nd Subsequ		ot, enter data for the two
DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and	Total Unrestricted Expenditures d	ata for the 1st and 2nd Subsequ		ot, enter data for the two
DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and	Total Unrestricted Expenditures d Budget - U	ata for the 1st and 2nd Subsequ		ot, enter data for the two
DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and	Total Unrestricted Expenditures d Budget - U (Resources	ata for the 1st and 2nd Subsequ nrestricted 0000-1999)	ient Years will be extracted; if no	ot, enter data for the two
OATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and subsequent years. All other data are extracted or calculated.	Total Unrestricted Expenditures d Budget - Un (Resources Salaries and Benefits (Form 01, Objects 1000-	ata for the 1st and 2nd Subsequenrestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-	uent Years will be extracted; if no Ratio of Unrestricted Salaries and	ot, enter data for the two
DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and subsequent years. All other data are extracted or calculated.	Total Unrestricted Expenditures d Budget - Un (Resources Salaries and Benefits (Form 01, Objects 1000- 3999)	nrestricted 0000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8,	lent Years will be extracted; if no Ratio of Unrestricted Salaries and Benefits to Total Unrestricted	
OATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and subsequent years. All other data are extracted or calculated. Fiscal Year	Total Unrestricted Expenditures d Budget - Un (Resources Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	nrestricted 0000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
OATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and subsequent years. All other data are extracted or calculated. Fiscal Year Budget Year (2023-24)	Total Unrestricted Expenditures d Budget - Ui (Resources Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	nrestricted 0000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8, B10) 50,271,709.75	Ratio Of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 70.8%	Status Met
DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and subsequent years. All other data are extracted or calculated. Fiscal Year Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)	Budget - Unit (Resources Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 35,610,487.82 36,558,691.87 37,377,928.75	nrestricted 0000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8, B10) 50,271,709.75 48,328,528.87	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 70.8% 75.6%	Status Met Met

Explanation: (required if NOT met)

1a.

STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

CRITERION: Other Revenues and Expenditures 6.

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	7.05%	2.31%	1.67%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-2.95% to 17.05%	-7.69% to 12.31%	-8.33% to 11.67%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	2.05% to 12_05%	-2,69% to 7.31%	-3.33% to 6.67%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	10,179,592.21		
Budget Year (2023-24)	14,141,585.56	38.92%	Yes
1st Subsequent Year (2024-25)	3,146,748.00	(77.75%)	Yes
2nd Subsequent Year (2025-26)	3,146,748.00	0.00%	No

Explanation: (required if Yes) One-time Federal COVID ESSER and Extended Learning Opportunity Programs funds expire in 2023-24. Federal revenue was adjusted to reflect the reduction in revenue in subsequent years.

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

First Prior Year (2022-23) Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

6,944,210.41		
11,042,533.26	59.02%	Yes
4,001,381.00	(63.76%)	Yes
4,001,381.00	0.00%	No

Explanation:

(required if Yes)

One-time State COVID ESSER and Extended Learning Opportunity Programs funds expire in 2023-24. State revenue was adjusted to reflect the reduction in revenue in subsequent years.

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4,203,412.93		
3,014,028.00	(28.30%)	Yes
3,004,028.00	(.33%)	No
3,004,028.00	0.00%	No

Explanation:

(required if Yes)

The McFarland Family Resource Center received a one-time \$10K donation from United Way.

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2023-24 Budget, July 1 General Fund School District Criterla and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

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

First Prior Year (2022-23)
Budget Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

6,308,609.80		
5,981,615.52	(5.18%)	Yes
4,311,184.00	(27.93%)	Yes
4,424,999.00	2.64%	No

Explanation:

(required if Yes)

One-time Federal and State COVID ESSER and Extended Learning Opportunity Programs funds expire in 2023-24. Expenses were adjusted to reflect the reduction in revenue in subsequent years.

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

First Prior Year (2022-23)
Budget Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

10,853,867.07		
11,926,462.31	9.88%	No
10,329,494.00	(13.39%)	Yes
10,602,192.00	2.64%	No

Explanation: (required if Yes) One-time Federal and State COVID ESSER and Extended Learning Opportunity Programs funds expire in 2023-24. Expenses were adjusted to reflect the reduction in revenue in subsequent years.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year

Amount Over Previous Year

Status

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23) Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

21,327,215.55		
28,198,146.82	32.22%	Not Met
10,152,157.00	(64.00%)	Not Met
10,152,157.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

17,162,476.87		
17,908,077.83	4.34%	Met
14,640,678.00	(18.25%)	Not Met
15,027,191.00	2.64%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

One-time Federal COVID ESSER and Extended Learning Opportunity Programs funds expire in 2023-24. Federal revenue was adjusted to reflect the reduction in revenue in subsequent years.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

One-time State COVID ESSER and Extended Learning Opportunity Programs funds expire in 2023-24. State revenue was adjusted to reflect the reduction in revenue in subsequent years.

Explanation:

Other Local Revenue

(linked from 6B if NOT met) The McFarland Family Resource Center received a one-time \$10K donation from United Way.

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2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

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

Explanation:

Books and Supplies (linked from 6B if NOT met) One-time Federal and State COVID ESSER and Extended Learning Opportunity Programs funds expire in 2023-24. Expenses were adjusted to reflect the reduction in revenue in subsequent years.

Explanation: Services and Other Exps

(linked from 6B

if NOT met)

One-time Federal and State COVID ESSER and Extended Learning Opportunity Programs funds expire in 2023-24. Expenses were adjusted to reflect the reduction in revenue in subsequent years.

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	es/Postricted Maintenance Acc	count (OMMA/RMA)
Determining the I	District's Compliance with the Contribution Requireme	nt for EC Section 17070.75 - O	ngoing and Major Maintenan	Ce/Restricted maintenance Act	Country (Common of Country)
NOTE:	EC Section 17070,75 requires the district to deposit into the financing uses for that fiscal year. Statute exlude the foll 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.	he account a minimum amount e lowing resource codes from the t	equal to or greater than three per cotal general fund expenditures o	cent of the total general fund excalculation: 3212, 3213, 3214, 32	penditures and other 16, 3218, 3219, 3225, 3226,
DATA ENTRY: Clic X in the appropriate	ok the appropriate Yes or No button for special education loe box and enter an explanation, if applicable.	cal plan area (SELPA) administra	utive units (AUs); all other data a	are extracted or calculated. If sta	andard is not met, enter an
1.	a. For districts that are the AU of a SELPA, do you choose	se to exclude revenues that are	passed through to participating i	members of	
	the SELPA from the OMMA/RMA required minimum contri	ibution calculation?		Į	
	b. Pass-through revenues and apportionments that may I		A calculation per EC Section 176	070.75(b)(2)(D)	0.00
	(Fund 10, resources 3300-3499, 6500-6540 and 6546, obj	ects 7211-7213 and 7221-7223)		Į.	
2.	Ongoing and Major Maintenance/Restricted Maintenance	Account			
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)				
	Div. D. Abrush Devenues and Apportingments	72,769,394.82		Substant Contributions	
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution¹	
			Minimum Contribution	to the Ongoing and Major	Status
			(Line 2c times 3%)	Maintenance Account	Status
	c. Net Budgeted Expenditures and Other Financing Uses				Met
		72,769,394.82	2,183,081.84	2,678,347.85	
				¹ Fund 01, Resource 8150, Obj	ects 8900-8999
If standard is not	met, enter an X in the box that best describes why the mini	mum required contribution was n	ot made:		
	T	Not applicable (district does no	t participate in the Leroy F. Gre	ene School Facilities Act of 1998	3)
		Exempt (due to district's small	size [EC Section 17070.75 (b)(2	?)(E)])	
		Other (explanation must be pro	vided)		
	Explanation:				
	(required if NOT met				
	and Other is marked)				

2.

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

First Prior Year

(2022-23)

3.2%

8. **CRITERION: Deficit Spending**

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

Third Prior Year

(2020-21)

4.7%

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

- District's Available Reserve Amounts (resources 0000-1999) 1
 - a. Stabilization Arrangements

(Funds 01 and 17, Object 9750)

b. Reserve for Economic Uncertainties

(Funds 01 and 17, Object 9789)

c. Unassigned/Unappropriated

(Funds 01 and 17, Object 9790)

d. Negative General Fund Ending Balances in Restricted

Resources (Fund 01, Object 979Z, if negative, for each of

resources 2000-9999)

- e. Available Reserves (Lines 1a through 1d)
- Expenditures and Other Financing Uses

a. District's Total Expenditures and Other Financing Uses

(Fund 01, objects 1000-7999)

b. Plus: Special Education Pass-through Funds (Fund 10, resources

3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

c. Total Expenditures and Other Financing Uses

(Line 2a plus Line 2b)

3. District's Available Reserve Percentage

(Line 1e divided by Line 2c)

District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

0.00	0.00	0.00
7,362,162.67	6,348,135.90	7,559,574.03
0.00	0.00	0.00
0.00	0.00	0.00
7,362,162.67	6,348,135.90	7,559,574.03
75,757,012.98	64,810,419.90	53,137,219.73
0.00		
75,757,012.98	64,810,419.90	53,137,219,73
9.7%	9.8%	14.2%
		171.670

Second Prior Year

(2021-22)

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

3.3%

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.				
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	813,252.33	37,874,337.85	N/A	Met
Second Prior Year (2021-22)	(2,773,613.40)	43,640,674.56	6.4%	Not Met
First Prior Year (2022-23)	(6,899,836.79)	52,909,762.09	13.0%	Not Met
Budget Year (2023-24) (Information only)	(3,163,528.20)	50,771,709.75		

8C. Comparison of District Deficit Spending to the Standard

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

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

1a.

STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:

(required if NOT met)

The district will use reserves to complete facility improvements that has been deferred over the years and cannot be deferred any longer.

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level 1	District	ADA	
1.7%	0	to 300	
1.3%	301	to 1,000	
1.0%	1,001	to 30,000	
0.7%	30,001	to 400,000	
0.3%	400,001	and over	

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 3,144

District's Fund Balance Standard Percentage Level: 1.0%

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Unrestricted General Fund Beginning Balance ²

Beginning Fund Balance

(Form 01, Line F1e, Unrestricted Column)

Variance Level

Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	10,846,678.09	16,753,156.91	N/A	Met
Second Prior Year (2021-22)	11,716,369.31	17,566,409.24	N/A	Met
First Prior Year (2022-23)	11,794,434.94	14,792,795.84	N/A	Met
Budget Year (2023-24) (Information only)	7,892,959.05			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:	
(required if NOT met)	

10. CRITERION: Reserves

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

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

Percentage Level	District	ADA
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year	
	(2023-24)	(2024-25)	(2025-26)	
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	3,130	3,083	3,037	
Subsequent Years, Form MYP, Line F2, if available.)		-v		
District's Reserve Standard Percentage Level:	3%	3%	3%	

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

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

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

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

No

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds			
(Fund 10, resources 3300-3499, 6500-6540 and 6546,	0,00		
objects 7211-7213 and 7221-7223)		0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

2.

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)
2.	Plus: Special Education Pass-through
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
3.	Total Expenditures and Other Financing Uses
	(Line B1 plus Line B2)
4.	Reserve Standard Percentage Level
5.	Reserve Standard - by Percent
	(Line B3 times Line B4)
6.	Reserve Standard - by Amount

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)
82,840,299.14	66,002,034.94	67,518,932,23
0.00	0.00	0.00
82,840,299.14	66,002,034.94	67,518,932.23
3%	3%	3%
2,485,208.97	1,980,061.05	2,025,567.97

^a Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

	(Greater of Line B5 or Line B6)	2,485,208.97	1,980,061.05	2,025,567.97
7.	District's Reserve Standard			
	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
torn obaniy		6	FI	0.00

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amoun	ts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2023-24)	1st Subsequent Year (2024- 25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	3,890,320.84	3,689,455.97	3,058,496.22
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	445,162.63	445,162.63	445,162.63
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	4,335,483.47	4,134,618.60	3,503,658.85
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	5.23%	6.26%	5.19%
	District's Reserve Standard			
	(Section 10B, Line 7):	2,485,208.97	1,980,061.05	2,025,567.97
	Status:	Met	Met	Met

40D Cor	nnarican of	District Reserve	Amount to	the Standard

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

1a,	STANDARD MET - Projected available reserves have	met the standard for the budget and two subsequent fiscal years.
	Explanation:	
	(required if NOT met)	

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

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SUPPLEMENTAL	
DATA ENTRY: Clic	k the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
\$1.	Contingent LiabIlities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No
1b ₂	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard;

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers Out, the First Prior Year and Budget Year data will be extracted, If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1b. Transfers In, Genera t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1c. Transfers Out, Genera t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Pro Do you have any capital Clude transfers used to cover open	l Fund * al Fund *	nd 01, Resources 0000-1999, Ol	(4,207,198.01) (4,858,845.79) (5,101,788.00) (5,356,877.00) 0.00 0.00 0.00 0.00 3,023,037.75 500,000.00 500,000.00	651,647.78 242,942.21 255,089.00 0.00 0.00 0.00 (2,523,037.75)	15.5% 5.0% 5.0% 5.0% 0.0% 0.0% 0.0%	Not Met Met Met Met Met Met Met Not Met
t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1b. Transfers In, Genera t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1c. Transfers Out, Genera t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Pro Do you have any capital Clude transfers used to cover open	l Fund * al Fund *		(4,207,198.01) (4,858,845.79) (5,101,788.00) (5,356,877.00) 0.00 0.00 0.00 0.00 3,023,037,75 500,000.00	242,942.21 255,089.00 0.00 0.00 0.00 (2,523,037.75)	5.0% 5.0% 0.0% 0.0% 0.0%	Met Met Met Met Met
get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1b. Transfers In, General Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1c. Transfers Out, General Prior Year (2023-24) Subsequent Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Production	al Fund ⁺		(5,101,788,00) (5,356,877.00) 0.00 0.00 0.00 0.00 3,023,037.75 500,000,00	242,942.21 255,089.00 0.00 0.00 0.00 (2,523,037.75)	5.0% 5.0% 0.0% 0.0% 0.0%	Met Met Met Met Met
Subsequent Year (2024-25) Subsequent Year (2025-26) 1b. Transfers In, General Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1c. Transfers Out, General Prior Year (2023-24) Subsequent Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Prior Year (2025-26) 1d. Impact of Capital Prior Year (2025-26) 1d. Impact of Capital Prior Year (2025-26)	al Fund ⁺		(5,356,877.00) 0.00 0.00 0.00 0.00 3,023,037.75 500,000,00	255,089.00 0.00 0.00 0.00 (2,523,037.75)	0.0% 0.0% 0.0% 0.0%	Met Met Met Met
1b. Transfers In, General t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1c. Transfers Out, General t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Proposition of Capital Propositio	al Fund ⁺		0.00 0.00 0.00 0.00 3,023,037,75 500,000,00	0.00 0.00 0.00 (2,523,037.75)	0.0%	Met Met Met
t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1c. Transfers Out, Generative Trior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Productive Transfers used to cover open	al Fund ⁺		0.00 0.00 0.00 3,023,037,75 500,000,00	0.00 0.00 (2,523,037.75)	0.0%	Met Met
get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1c. Transfers Out, General terror Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Production of Capital Produ		a.	0.00 0.00 0.00 3,023,037,75 500,000,00	0.00 0.00 (2,523,037.75)	0.0%	Met Met
Subsequent Year (2024-25) Subsequent Year (2025-26) 1c. Transfers Out, General Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Proposition		a.	3,023,037,75 500,000,00	0.00 0.00 (2,523,037.75)	0.0%	Met Met
Subsequent Year (2025-26) 1c. Transfers Out, Generator t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Proposition of the properties of th			3,023,037,75 500,000.00	(2,523,037.75)	(83.5%)	Met
1c. Transfers Out, General trior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Proposition of Do you have any capital clude transfers used to cover open			3,023,037,75 500,000.00	(2,523,037.75)	(83.5%)	
t Prior Year (2022-23) get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Pro Do you have any cap			500,000.00		-	Not Met
get Year (2023-24) Subsequent Year (2024-25) Subsequent Year (2025-26) 1d	linete.		500,000.00		-	Not Met
Subsequent Year (2024-25) Subsequent Year (2025-26) 1d. Impact of Capital Pro Do you have any cap clude transfers used to cover open	linete.				-	Not Met
Subsequent Year (2025-26) 1d. Impact of Capital Pro Do you have any cap clude transfers used to cover oper	Sente	*	500,000.00	0.00		
1d. Impact of Capital Pro Do you have any cap clude transfers used to cover oper	ionte	*		0.00	0.0%	Met
Do you have any cap	inata	11.	500,000.00	0.00	0.0%	Met
clude transfers used to cover oper						
	tal projects that may impact	the general fund operational bud	get?			No
I. Status of the District's Project						
. Status of the District's Project	ed Contributions, Translet	ts, and Capital Frojects				
TA ENTRY: Enter an explanation if	Not Met for items 1a-1c or if	f Yes for item 1d.				
subsequent two fiscal	ted contributions from the un years. Identify restricted pro for reducing or eliminating th	ograms and amount of contribution	ted general fund programs have ch on for each program and whether c	nanged by more than the stan- contributions are ongoing or on-	idard for one le-time in nat	or more of the budget ture. Explain the district
Ехр	lanation:	The district 2023-24 budget incl	ludes \$650K for on-going maintena	ance of athletic fields, offices	, and classro	ooms.
, ,	f if NOT met)					
1b. MET - Projected transf	ers in have not changed by	more than the standard for the b	udget and two subsequent fiscal y	ears		
Exp	lanation:					

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

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NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

In 2022-23, the district contributed to Fund 40 for additional costs of the MHS multi-purpose building project. The cost increase was a result of nationwide material shortages.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

S6. Long-term Commitments

Identify all existing and new multiyear commitments and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Cor	mmitments				
DATA ENTRY: Click the appropriate button in item 1 a	and enter data	in all columns of item 2 for appl	icable long-term commitments	there are no extractions in this section.	
Does your district have long-term (multiyear)	commitments'	?			
(If No, skip item 2 and Sections S6B and S6C			Yes		
If Yes to item 1, list all new and existing multi- pensions (OPEB); OPEB is disclosed in item 5	iyear commitm	nents and required annual debt s	ervice amounts. Do not include	e long-term commitments for postemploymen	t benefits other than
,	# of		SACS Fund and Object Code	s Used For:	Principal Balance
	Years		·		
Type of Commitment	Remaining	Funding Sources	(Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases					
Certificates of Participation					
General Obligation Bonds		Fund 51 - Property Taxes		Bonds	34,666,205
Supp Early Retirement Program		Fund 01 - General Fund		OPEB	13,791,645
State School Building Loans					
Compensated Absences		Fund 01 - General Fund		Vacation Accrual	60,347
Other Long-term Commitments (do not include OPEB)):				
			-		
					48,518,197
TOTAL:					40,510,191
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
		Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)
Leases					
Certificates of Participation					
General Obligation Bonds		3,334,405	2,869,725	2,978,755	2,672,312
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (continued):		<u> </u>			
Total Annua	al Payments:	3,334,405	2,869,72	2,978,755	2,672,312
		ed over prior year (2022-23)?	No	No	No

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S6B. Comparison of the District's Annual Payments to Prior Year Annu	ual Payment
DATA ENTRY: Enter an explanation if Yes.	
1a. No - Annual payments for long-term commitments have	e not increased in one or more of the budget and two subsequent fiscal years.
Explanation:	
(required if Yes	
to increase in total	
annual pay ments)	
.18	
S6C. Identification of Decreases to Funding Sources Used to Pay Lon	g-term Commitments
DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an e	explanation is required in item 2.
Will funding sources used to pay long-term commitment	nts decrease or expire prior to the end of the commitment period, or are they one-time sources?
 No - Funding sources will not decrease or expire prior to 	No o the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
20 10 10 10 10 10 10 10 10 10 10 10 10 10	
Explanation:	
(required if Yes)	

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CS E8B254F4FZ(2023-24)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification	n of the District's Estimated Unfunded Liability for Postemployment Benefit	s Other than Pensions (OPEB)		
DATA ENTRY: Cli	ck the appropriate button in item 1 and enter data in all other applicable items; there	e are no extractions in this section excep	it the budget year data on line 5b.	
1	Does your district provide postemployment benefits other			
- tal	than pensions (OPEB)? (If No, skip items 2-5)	No		
	than pensions (or Eb). (if its, sup name = 5)		ı	
2,	For the district's OPEB:			
70	a, Are they lifetime benefits?			
			•	
			10	
	b. Do benefits continue past age 65?			
	c. Describe any other characteristics of the district's OPEB program including eliq	gibility criteria and amounts, if any, that	retirees are required to contribute	toward their own benefits:
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?			
			No.	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or		Self-Insurance Fund	Governmental Fund
	gov emmental fund			
4.	OPEB Liabilities	· -		
	a. Total OPEB liability	-		
	b. OPEB plan(s) fiduciary net position (if applicable)	<u> </u>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	_	0.00	
	d. Is total OPEB liability based on the district's estimate			
	or an actuarial valuation?	_		
	e. If based on an actuarial valuation, indicate the measurement date			
	of the OPEB valuation	L		
		Dud-of Vo-o	1st Subsequent Year	2nd Subsequent Year
		Budget Year	(2024-25)	(2025-26)
5.	OPEB Contributions	(2023-24)	(2024-20)	1
	a, OPEB actuarially determined contribution (ADC), if available, per			
	actuarial valuation or Alternative Measurement			
	Method			
	 D. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) 	605,908.34		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	d. Number of retirees receiving OPEB benefits			

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S7B. Identificati	on of the District's Unfunded Liability for Self-Insurance Programs			
DATA ENTRY: CI	lick the appropriate button in item 1 and enter data in all other applicable items; th	ere are no extractions in this section.		
į	Does your district operate any self-insurance programs such as workers' welf are, or property and liability? (Do not include OPEB, which is covered in	compensation, employee health and n Section S7A) (If No, skip items 2-4)	No	
2	Describe each self-insurance program operated by the district, including detail actuarial), and date of the valuation:	ls for each such as level of risk retain	ed, funding approach, basis for valu	uation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
.74	a. Required contribution (funding) for self-insurance programs			
	b. Amount contributed (funded) for self-insurance programs			

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analy	sis of District's Labor Agreements - Certificat	ted (Non-management) Employees			
DATA ENTRY: En	ter all applicable data items; there are no extract	ions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of certific equivalent(FTE) p	cated (non-management) full - time - ositions	168	185	185	185
		ne	Г		
	n-management) Salary and Benefit Negotiation			No	
1.		If Yes, and the corresponding public discle			
		filed with the COE, complete questions 2 a			
		If Yes, and the corresponding public disclete been filed with the COE, complete question			
		If No, identify the unsettled negotiations is	including any prior year unsettle	d negotiations and then complete	questions 6 and 7
	Ī	The district has not settled with the certific	cated, classfied, or non-represe	nted employee bargaining units.	
Negotiations Settl			_		
2a.	Per Gov emment Code Section 3547.5(a), date				
2b.	Per Government Code Section 3547,5(b), was t	the agreement certified			
	by the district superintendent and chief business		<u> </u>		
		If Yes, date of Superintendent and CBO of	certification:		
3.	Per Government Code Section 3547.5(c), was a	a budget revision adopted			
	to meet the costs of the agreement?				
		If Yes, date of budget revision board ado	ption:		i
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	budget and multiy ear			
	projections (MYPs)?				
		One Year Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year			
		or			
		Multiyear Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

	Identify the source of funding that will be used to support multiyear salary	commitments
P		
ï		

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

6.				
	Cost of a one percent increase in salary and statutory benefits			
			63.11	
		Budget Year	1st Subsequent Year	2nd Subsequent Y
7.0	Amount included for any tentative salary schedule increases	(2023-24)	(2024-25)	(2025-26)
	, solicidie increases		0	0
Certificated	l (Non-management) Health and Welfare (H&W) Benefits	Budget Year	1st Subsequent Year	2nd Subsequent Y
	, and residue (riche) benefits	(2023-24)	(2024-25)	
1.	Are costs of H&W benefit changes included in the budget and MYPs?			(2025-26)
2,	Total cost of H&W benefits	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer			1 63
4.	Percent projected change in H&W cost over prior year			
ertificated	(Non-management) Prior Year Settlements			
re any new o	costs from prior year settlements included in the budget?			1
	If Yes, amount of new country is the budget?	No	1	
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
rtificated (N	Non-management) Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	
1.	Are step & column adjustments included in the budget and MYPs?	(2023-24)		2nd Subsequent Yea (2025-26)
1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments			
1.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2023-24) Yes	(2024-25)	(2025-26)
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2023-24) Yes 1.5%	(2024-25)	(2025-26)
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2023-24) Yes	(2024-25) Yes	(2025-26) Yes
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2023-24) Yes 1.5%	(2024-25) Yes 1.5%	(2025-26) Yes 1.5% 2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year Ion-management) Attrition (layoffs and retirements)	(2023-24) Yes 1.5% Budget Year (2023-24)	(2024-25) Yes 1.5% 1st Subsequent Year	(2025-26) Yes
1. 2. 3. tificated (No.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year Ion-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	(2023-24) Yes 1.5% Budget Year	(2024-25) Yes 1.5% 1st Subsequent Year	Yes 1.5% 2nd Subsequent Year
1. 2. 3. tificated (N	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year Ion-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid off and the layoffs and the layoffs and layoffs a	(2023-24) Yes 1.5% Budget Year (2023-24)	(2024-25) Yes 1.5% 1st Subsequent Year (2024-25)	(2025-26) Yes 1.5% 2nd Subsequent Year (2025-26)
1. 2. 3. tificated (No.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year Ion-management) Attrition (layoffs and retirements)	(2023-24) Yes 1.5% Budget Year (2023-24)	(2024-25) Yes 1.5% 1st Subsequent Year (2024-25)	(2025-26) Yes 1.5% 2nd Subsequent Year (2025-26)

DATA ENT	Analysis of District's Labor Agreements - (lassified (Non-management) Employees				
	RY: Enter all applicable data items; there are no	extractions in this section.				
		Prior Year (2nd Interim)	Budget Year			
N. 1 -		(2022-23)		1st Subsequent Year	2nd Subsequent Year	
Number of	classified(non - management) FTE positions	135	(2023-24)	(2024-25)	(2025-26)	
lassified i	(Non-managed to a control of the con			155	55 1	
1.	(Non-management) Salary and Benefit Nego	tiations			7	
	Are salary and benefit negotiations settl					
		If Yes, and the corresponding public disc	losure documents have been	No No	1	
		Firming public disci	c disclosure documents have been filed with the COE, complete questions 2 and 3, c disclosure documents have not been filed with the COE, complete questions 2-5.			
		If No, identify the unsettled negotiations i	including any prior year ups	t been filed with the COE, complete questions 2-5. settled negotiations and then complete questions 6 and 7.		
		The district has not settled with the certific	cated classified as as	ettled negotiations and then comple	te questions 6 and 7.	
			satisa, classified, or non-rep	resented employee bargaining units		
		1				
gotiations	Settled					
2a.	Per Government Code Section 3547.5(a),	date of public disclosure		Variable in the second		
	board meeting:	or public disclosure				
2b.	Per Government Code Section 3547.5(b), was the agreement certified					
	by the district superintendent and chief business official?					
3.	If Yes, date of Superintendent and CBO certification: Per Government Code Section 3547.5(c), was a budget revision adopted					
	to meet the costs of the agreement?					
		If Yes data of had				
4.	Period covered by the agreement:	If Yes, date of budget revision board adopti	ion:			
5.	Salary settlement:	Begin Date:		End Date:	1	
			Budget Year	1st Subsequent Year	J 2nd Subsequent Year	
	is the cost of salary settlement included in	the budget in 1979	(2023-24)	(2024-25)	(2025-26)	
	projections (MYPs)?	the budget and multiy ear			(2023-20)	
	,					
		One Year Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior year				
		10		_		
		Multiyear Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior				
		year (may enter text, such as "Reopener")				
		Identify the source of funding that will be used	to support multivoor selec			
			to support multiyear salary	/ commitments:		
					1	

6.	Not Settled			
	Cost of a one percent increase in salary and statutory benefits	10563	1.69	
		Budget Year		
7.8	Array M. C. C.	(2023-24)	1st Subsequent Year	2nd Subsequent Y
**	Amount included for any tentative salary schedule increases		(2024-25)	(2025-26)
Classified (N	OR	Budget Year		
THE DEFINE (II	on-management) Health and Welfare (H&W) Benefits	(2023-24)	1st Subsequent Year	2nd Subsequent Y
1.	Are costs of HRW hones:		(2024-25)	(2025-26)
2.	Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits	Yes	Yes	
3.			T CS	Yes
4.	Percent projected by employer			
	Percent projected change in H&W cost over prior year prior year prior Year Settlements			
Are any new co	osts from prior year settlements included in the budget?			
,	If You amount of	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
	n-management) Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year
1.	Are step & column adjustments included in the budget and MYPs?		(2024-25)	(2025-26)
2.	Cost of step & column adjustments	Yes		Yes
3.	Percent change in step & column over prior year			Tes
	L State - Statisti over pilot year	2.4%	2.4%	0.404
ssified (Non-	management) Attrition (layoffs and retirements)	Budget Year	1st Subsequent Year	2.4%
	- and retirements)	(2023-24)	(2024-25)	2nd Subsequent Year
1.	Are savings from attrition included in the budget and MYPs?		(======================================	(2025-26)
	In the budget and My Ps?	No	No	No
2,	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	NO

2023-24 Budget, July 1

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Kern Cour	nty	General Fund School District Criteria and Standards Review				15 73908 000	
S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential E			a and St	andards Review			Form () E8B254F4FZ(2023
DATA ENT	RY: Enter all applicable data items; there are no e	extractions in this costing	mployees	S			
		Prior Year (2nd Interim)					
10V/201011		(2022-23)		Budget Year		1st Subsequent Year	2nd Subsequent Year
Number of management, supervisor, and confidential FTE positions		(2022-23)	-	(2023-24)		(2024-25)	(2025-26)
			47		53		E2
Manageme	nt/Supervisor/Confidential						33
Salary and	Benefit Negotiations						
1.50	Are salary and benefit negotiations settled	for the budget year?					7
		If Yes, complete question 2.				No	
			*** * *				
		If No, identify the unsettled negotia The district has not settled with the	itions incl	luding any prior year u	nsettled r	negotiations and then comp	lete questions 3 and 4
		The district has not settled with the	certificat	ed, classfied, or non-re	epresente	d employee bargaining uni	ts,
		T .					
		М					
legotiations :	Settled	If n/a, skip the remainder of Section	S8C.				
2.	Salary settlement:						
				Budget Year		1st Subsequent Year	0-10.
	Is the cost of salary settlement included in the	ho hudest		(2023-24)		(2024-25)	2nd Subsequent Year
	projections (MYPs)?	ne budget and multiyear				(==7.20)	(2025-26)
		Total anal of					
		Total cost of salary settlement					
		% change in salary schedule from pric year (may enter text, such as	or				
gotiations No	ot Settled	"Reopener")					
3.			-		_		
	Cost of a one percent increase in salary and s	statutory benefits		88241	15		
				Budget Year		4-1-0-1	
4.	Amount included for any test of			(2023-24)		1st Subsequent Year	2nd Subsequent Year
nagement/Si	Amount included for any tentative salary sche upervisor/Confidential	dule increases			0	(2024-25)	(2025-26)
	fare (H&W) Benefits			Budget Year	<u> </u>	0	0
	(av) benefits			(2023-24)		1st Subsequent Year	2nd Subsequent Year
1.	Are costs of H&W benefit changes included in					(2024-25)	(2025-26)
2.	Total cost of H&W benefits	the budget and MYPs?		Yes		Yes	
3.	Percent of H&W cost paid by employer						Yes
4.	Percent projected change in H&W cost over price						
agement/Su	pervisor/Confidential	year					
and Colum	n Adjustments			Budget Year		st Subsequent Year	0-10:
				(2023-24)		(2024-25)	2nd Subsequent Year
1,	Are step & column adjustments included in the bu	Idget and MYPs2					(2025-26)
~-	Cost or step and column adjustments	3,	-	Yes		Yes	Yes
3.	Percent change in step & column over prior year						
gement/Sup	ervisor/Confidential			1.5%		1.5%	1.5%
Benefits (m	ileage, bonuses, etc.)			Budget Year	15	t Subsequent Year	2nd Subsequent Year
ī.	•	9		(2023-24)		(2024-25)	(2025-26)
,	Are costs of other benefits included in the budget	and MYPs?	Yes				/
۷.	lotal cost of other benefits		1 03		Yes		Yes
~. F	Percent change in cost of other benefits over prior	year -					

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year. DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP. DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes Jun 15, 2023

Yes

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

ADDITIONAL	FISCAL	INDICATORS

Criterion 2.	fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator ency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 e.	does not necessarily suggest a cause for co	ncem, but may
A1.	necessal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 e. Do cash flow projections show that the district will end the budget year with a	ccept item A3, which is automatically comple	ted based on d
	negative cash balance in the general fund?		
A2.	Is the system of personnel position control independent from the payroll system?	No	
А3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the	Yes	
A4.	Are new charter schools operating in district boundaries that impost the district boundaries that impost the district boundaries.	Yes	
A5.	Has the district entered into a bargaining agreement where any of the hard	No	
	or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	NO	
A7.	Is the district's financial system independent of the county office system?	No	
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	No	
A9.	Have there been personnel changes in the superintendent or chief business.	No	
en providing co	official positions within the last 12 months? omments for additional fiscal indicators, please include the item number applicable to each comment.	No	
	Comments: (optional)		
	strict Budget Criteria and Standards Review		

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Budget, July 1 Budget 2023-24 Technical Review Checks Phase - All

Display - Exceptions Only

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

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

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Budget, July 1 Estimated Actuals 2022-23 **Technical Review Checks** Phase - All Display - Exceptions Only

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)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (Informational) - 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		\$3,863,577.64
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3060-1-0000-0000-9791	3060	9791		(\$4,891.40)
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3060-2-0000-0000-9791	3060	9791		\$462,676.76
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3060-3-0000-0000-9791	3060	9791		(\$804,760.88)
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3060-4-0000-0000-9791	3060	9791		(\$405,148.22)
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3060-5-0000-0000-9791	3060	9791		(\$550,812.16)
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3060-6-0000-0000-9791	3060	9791		(\$836,783.54)
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3060-7-0000-0000-9791	3060	9791		(\$858,128.12)
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3060-8-0000-0000-9791	3060	9791		(\$864,554.78)
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3060-9-0000-0000-9791	3060	9791		(\$1,175.30)
Explanation: Resources 3060 and 3110 have z	ero balance. Migrant P	rogram is run b	y COE.	
01-3110-0-0000-0000-9791	3110	9791		\$167,176.54
Explanation: Resource 3060 and 3110 have ze	ro balance. Migrant Pro	ogram is run by	COE.	
01-3110-3-0000-0000-9791	3110	9791		\$4,914.08
Explanation: Resource 3060 and 3110 have ze	ro balance. Migrant Pro	ogram is run by	COE.	
01-3110-4-0000-0000-9791	3110	9791		(\$35,929.52)
Explanation: Resource 3060 and 3110 have ze	ro balance. Migrant Pr	ogram is run by	COE.	
01-3110-5-0000-0000-9791	3110	9791		(\$43,650.86)
Explanation: Resource 3060 and 3110 have ze	ro balance. Migrant Pr	ogram is run by	COE.	
01-3110-6-0000-0000-9791	3110	9791		(\$38,729.64)
Explanation: Resource 3060 and 3110 have ze	ro balance. Migrant Pr	ogram is run by	COE.	
01-3110-7-0000-0000-9791	3110	9791		(\$3,457.40)
Explanation: Resource 3060 and 3110 have ze	ro balance. Migrant Pr	ogram is run by	COE.	
01-3110-8-0000-0000-9791	3110	9791		(\$53,963.40)
Explanation: Resource 3060 and 3110 have ze	ro balance. Migrant Pr	ogram is run by	COE.	
01-3110-9-0000-0000-9791	3110	9791		\$3,640.20
Explanation: Resource 3060 and 3110 have ze	ro balance. Migrant Pr	ogram is run by	COE.	